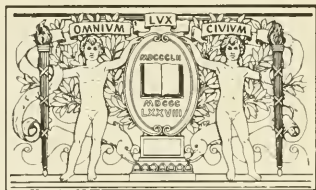


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STATISTICS OF INCOME . . . 1962

Individual
INCOME TAX
RETURNS



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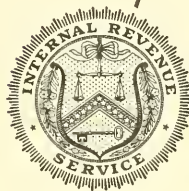
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U. S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

Statistics of Income

1962

Individual
INCOME TAX
RETURNS



*Prepared under the direction of the
Commissioner of Internal Revenue
by the Statistics Division*

U. S. TREASURY DEPARTMENT

Internal Revenue Service • Publication No. 79 (1-65)

INTERNAL REVENUE SERVICE

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This report on individual income tax returns was prepared under the direction of Jack Blacksin, Supervisory Statistician in the Income, Finance, and Wealth Branch, assisted by Keith Gilmour and Raymond D. Plowden.

Other branches of the Statistics Division assisted in development of the sample design and the computer systems design, the preparation of processing procedures, and the post-tabulation review of the data. Statistical and computer processing of the data were conducted by the service centers at Ogden, Utah; Kansas City, Missouri; and Lawrence, Massachusetts.

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LETTER OF TRANSMITTAL

Treasury Department,
Office of Commissioner of Internal Revenue,
Washington, D. C., January 12, 1965.

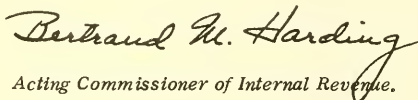
Dear Mr. Secretary:

I am transmitting the *Statistics of Income-1962, Individual Income Tax Returns*. This report was prepared in partial fulfillment of the requirements of section 6108 of the Internal Revenue Code of 1954, which provides that statistics be published annually with respect to the operation of the income tax laws. The statistics in this report relate to the more than 62 million individual income tax returns, Forms 1040 and 1040A, filed during calendar year 1963.

Data are shown for sources of income, excludable sick pay, types of itemized deductions, exemptions, taxable income, income tax, self-employment tax, tax credits, taxpayments, and overpayments, all classified by size of adjusted gross income.

Other significant classifications include tax rates, marital status, patterns of income, size of income source, types of exemptions, taxpayers age 65 or over, and States.

New information relating to contributions by type of recipient, itemized deductions as a percent of adjusted gross income, size of investment credit, and itemized deductions and types of exemptions by States is included in this report.


Acting Commissioner of Internal Revenue.

Hon. Douglas Dillon,
Secretary of the Treasury.

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***Individual
Income Tax
Returns***

Guide to basic and historical tables . . .

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INDIVIDUAL INCOME TAX RETURNS FOR 1962

Income and tax statistics for 1962 presented in this report were derived from a sample of the 62.7 million individual income tax returns filed during 1963.

Several amendments to the Internal Revenue Code of 1954, made in 1961 and 1962, affect the comparability of the 1962 data with those for prior years.

Public Law 87-834 provided for a credit against tax of 7 percent of a taxpayer's qualified investment in new and used tangible personal property which is subject to depreciation. The qualified investment was: (1) 100 percent of the cost or basis of property with a useful life of over eight years; (2) 66-2/3 percent of the cost or basis of property with a useful life of at least six years but less than eight years; and (3) 33-1/3 percent of the cost or basis of property with a useful life of at least four years but less than six years. No part of the cost or basis of property with a useful life of less than four years qualified. When an individual's tax liability was greater than \$25,000, the limitation on the investment credit was \$25,000 plus 25 percent of the tax liability over that amount. The tax credit could not exceed the taxpayer's tax liability.

Public Law 87-876, effective for taxable years ending after October 24, 1962, liberalized the retirement income credit by increasing the maximum base for the credit from \$1,200 to \$1,524. This law also provided for changes in the earned income reductions on the maximum base. If an individual was under 62 years of age, the \$1,524 limitation was reduced by an amount equal to 100 percent of any earned income over \$900. If an individual was at least age 62 but under 72, the \$1,524 limitation was reduced by an amount equal to 50 percent of any earned income between \$1,200 and \$1,700, and was further reduced by an amount equal to 100 percent of any earned income over \$1,700. There was no reduction in the base of the credit for any earned income of an individual age 72 or over.

Public Law 87-863, in effect for taxable years beginning after 1961, revised the ceiling limitations on medical and dental expense deductions. This amendment stated that the maximum medical expense deduction was equal to \$5,000 (under previous law, \$2,500) times the number of exemptions the taxpayer was entitled to (excluding those for age and blindness). The overall limitation was \$10,000 (previously \$5,000) for a single person or a married person filing a separate return. The limitation was \$20,000 (previously \$10,000) for taxpayers filing a joint return, or taxpayers who were for tax purposes head of household or surviving spouse.

If a taxpayer and his spouse were both age 65 or older and were both disabled, the maximum deduction was \$40,000 if they filed jointly, with a limit of \$20,000 for each.

Public Law 87-64, in effect for 1962, increased the tax on self-employment income from 4.5 percent to 4.7 percent. The maximum amount of self-employment income subject to the tax remained at \$4,800.

RETURNS, INCOME, AND TAX INCREASE SUBSTANTIALLY

Chart 1 shows the ten-year trend of returns in three broad income size classes. The 62.7 million returns filed for 1962 represented a 1.2 million return increase over 1961, the largest single year increase since 1955. Returns with income under \$5,000 (for 1962, about 34.1 million) decreased by 586,000.

Returns with income \$5,000 under \$10,000 (almost 21.5 million) increased by 728,000, and returns with income \$10,000 or more increased by 1.1 million to 7.1 million. The increase of returns with income \$10,000 or more is the largest ever recorded for this class in *Statistics of Income*.

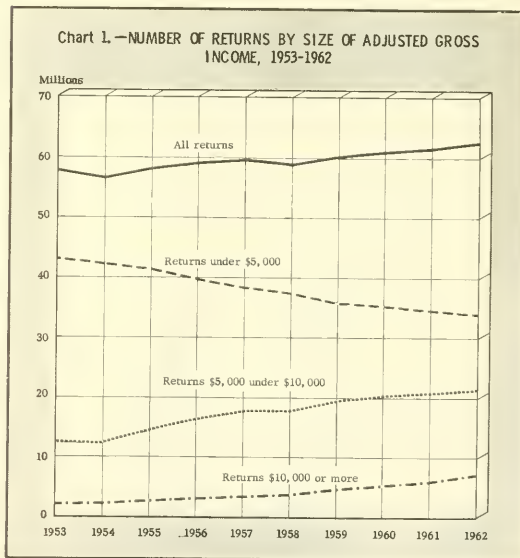


Table A indicates the amount of change in the major sources of income, taxable income, and taxes for 1962. Net adjusted gross income increased to another all time

Table A.—NUMBER OF RETURNS, INCOME, AND TAXES: 1962 AND 1961

Item	1962	1961	Increase or decrease (-), 1962 over 1961
	(1)	(2)	(3)
Number of returns, total.....	62,712,386	61,499,420	1,212,966
Taxable.....	50,092,363	48,582,765	1,509,598
Nontaxable.....	12,620,023	12,916,655	-296,632
(Million dollars)			
Adjusted gross income (less deficit).....	348,701	329,861	18,840
Sources of income:			
Salaries and wages (net).....	283,373	266,902	16,471
Business, farm, and profession net profit and net loss.....	23,925	22,630	1,295
Partnership net profit and net loss.....	9,364	8,949	395
Sales of capital assets, net gain and net loss.....	5,771	7,621	-1,850
Rents net income and net loss.....	2,870	2,759	111
Royalties net income and net loss.....	509	505	4
Pensions and annuities.....	2,323	1,860	463
All other sources, income and loss.....	20,584	18,636	1,949
Taxable income.....	195,320	181,780	13,540
Income tax after credits.....	44,903	42,225	2,678
Self-employment tax.....	887	840	47

NOTE: Detail may not add to total because of rounding.

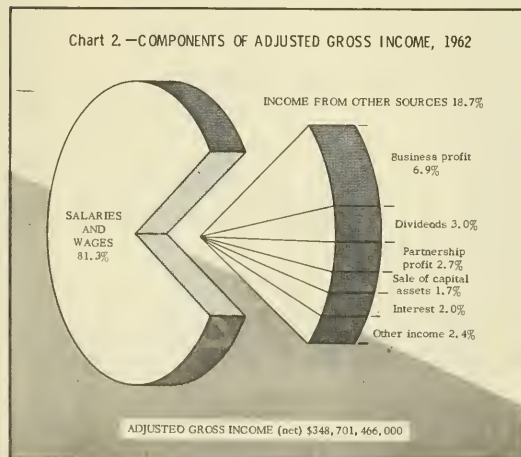
high of \$348.7 billion, as each major source of income rose with the exception of capital gains. Salaries and wages increased by 6.2 percent to \$283.4 billion. Business profit rose 5.7 percent, while partnership profit rose 4.4 percent. Capital gains dropped from the record high for 1961 by over \$1.8 billion, a 24.3 percent decline.

Taxable income (that part of adjusted gross income remaining after allowable exemptions and deductions) increased by \$13.5 billion to \$195.3 billion for 1962. Income tax after credits amounted to \$44.9 billion, an increase of \$2.7 billion. This increase was limited by the new tax credit for qualified investment which amounted to almost \$223 million.

Self-employment tax on self-employment income rose by \$47 million to \$887 million. The increase was largely due to the change in the self-employment tax rate from 4.5 percent for 1961 to 4.7 percent for 1962.

Chart 2 shows the proportion of adjusted gross income for 1962 attributable to each major source of income.

Chart 2.—COMPONENTS OF ADJUSTED GROSS INCOME, 1962

EXCLUDABLE SICK PAY REPORTED ON
1.7 MILLION RETURNS

Wage earners who received compensation for periods of absence from work because of sickness or injury were permitted to deduct an amount of sick pay from gross salaries and wages received. When covered by an employer provided wage continuation plan, the employee was allowed a deduction, not to exceed \$100 a week, for sick pay received in lieu of wages. Sick pay could be deducted only on Form 1040.

Table B shows that excludable sick pay was reported on 1.7 million returns for 1962, about 96,000 more than for 1961. The amount of excludable sick pay deducted for 1962 was \$783 million, 6 percent of the nearly \$13 billion salaries and wages from which it was deducted.

Table B.—EXCLUDABLE SICK PAY BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with excludable sick pay		
	Number of returns	Salaries and wages (net)	Excludable sick pay
	(1)	(2) (Thousand dollars)	(3) (Thousand dollars)
Grand total.....	1,733,080	12,993,611	782,747
Taxable returns, total.....	1,659,348	12,797,792	695,559
\$600 under \$1,000.....	(3)	(1)	(1)
\$1,000 under \$1,500.....	12,449	15,161	5,216
\$1,500 under \$2,000.....	18,867	31,405	7,871
\$2,000 under \$2,500.....	26,772	60,980	14,123
\$2,500 under \$3,000.....	35,044	94,669	17,303
\$3,000 under \$3,500.....	49,160	154,756	22,091
\$3,500 under \$4,000.....	72,273	263,522	31,276
\$4,000 under \$4,500.....	70,794	295,477	39,934
\$4,500 under \$5,000.....	90,041	419,622	41,982
\$5,000 under \$6,000.....	205,096	1,102,299	84,081
\$6,000 under \$7,000.....	213,205	1,340,982	85,728
\$7,000 under \$8,000.....	193,493	1,407,659	58,853
\$8,000 under \$9,000.....	149,821	1,238,190	68,985
\$9,000 under \$10,000.....	123,371	1,128,659	43,397
\$10,000 under \$11,000.....	106,703	1,080,942	40,352
\$11,000 under \$12,000.....	78,043	858,846	30,605
\$12,000 under \$13,000.....	54,097	645,691	20,591
\$13,000 under \$14,000.....	35,800	457,561	14,002
\$14,000 under \$15,000.....	25,849	346,710	13,585
\$15,000 under \$20,000.....	53,703	814,784	26,548
\$20,000 under \$25,000.....	16,270	304,591	9,120
\$25,000 under \$50,000.....	19,328	499,573	14,037
\$50,000 under \$100,000.....	4,079	167,789	3,526
\$100,000 under \$150,000.....	593	32,661	470
\$150,000 under \$200,000.....	218	14,287	187
\$200,000 under \$500,000.....	203	14,811	152
\$500,000 under \$1,000,000.....	25	1,527	23
\$1,000,000 or more.....	14	726	13
Nontaxable returns, total.....	73,732	195,819	87,188
No adjusted gross income.....	3,916	8,403	5,083
Under \$600.....	7,524	2,504	9,009
\$600 under \$1,000.....	5,432	4,384	10,249
\$1,000 under \$1,500.....	9,218	10,449	12,507
\$1,500 under \$2,000.....	7,905	13,355	10,213
\$2,000 under \$2,500.....	5,832	10,824	5,235
\$2,500 under \$3,000.....	4,546	10,975	7,466
\$3,000 under \$3,500.....	6,199	18,605	7,661
\$3,500 under \$4,000.....	5,446	24,766	6,430
\$4,000 under \$4,500.....	3,186	13,918	4,070
\$4,500 under \$5,000.....	7,531	32,416	4,129
\$5,000 or more.....	6,997	45,220	5,136
Returns under \$5,000.....	446,174	1,490,103	263,356
Returns \$5,000 under \$10,000.....	891,598	6,256,670	345,720
Returns \$10,000 or more.....	395,308	5,246,838	173,671

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

REPORTED DIVIDENDS INCREASED

Table C shows that individuals reported total foreign and domestic dividends for 1962 amounting to \$11.1

Table C.—FORM 1040 RETURNS WITH DIVIDENDS RECEIVED: DIVIDENDS ELIGIBLE AND INELIGIBLE FOR EXCLUSION, DIVIDENDS ELIGIBLE FOR TAX CREDIT, AND TAX CREDIT FOR DIVIDENDS RECEIVED, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Domestic and foreign dividends received						Dividend exclusions from gross income		Dividends (after exclusions)		Dividends eligible for tax credit		Tax credit for dividends received	
	Total		Not eligible for exclusions		Eligible for exclusions									
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
Grand total.....	7,600,493	11,138,431	913,635	294,740	7,301,982	10,843,657	7,284,931	498,623	5,830,562	10,639,818	5,415,694	10,345,034	4,171,329	338,150
Taxable returns, total.....	6,592,649	10,358,710	789,574	271,025	6,354,177	10,087,649	6,343,906	438,934	4,992,707	9,919,785	4,668,589	9,648,715	4,033,694	334,660
\$600 under \$1,000.....	41,991	13,775	3,387	470	41,789	13,305	41,789	2,029	35,365	11,745	34,671	42,765	28,138	140
\$1,000 under \$1,500.....	89,482	28,450	12,291	1,712	84,436	27,138	84,436	4,125	71,265	24,323	64,932	33,013	19,529	686
\$1,500 under \$2,000.....	110,321	50,311	11,579	2,453	102,802	47,857	102,009	5,172	93,256	45,138	85,537	126,785	72,138	964
\$2,000 under \$2,500.....	111,737	58,913	17,615	2,132	104,111	56,781	104,111	5,587	93,649	53,326	84,143	51,194	71,374	1,262
\$2,500 under \$3,000.....	143,933	89,114	16,401	1,804	136,259	87,310	135,765	7,608	118,964	81,506	109,085	79,702	89,812	2,170
\$3,000 under \$3,500.....	167,112	97,010	20,818	4,178	161,651	92,831	160,665	9,437	130,956	87,273	123,901	83,394	105,075	2,448
\$3,500 under \$4,000.....	208,110	143,475	17,861	3,849	200,862	139,569	199,969	11,855	169,508	131,620	162,307	127,671	138,889	3,760
\$4,000 under \$4,500.....	201,279	134,704	23,132	4,016	190,766	130,689	190,466	11,426	158,361	123,279	145,367	115,263	122,676	3,346
\$4,500 under \$5,000.....	230,383	130,644	24,039	2,729	218,304	127,915	218,004	12,964	172,240	117,680	155,994	116,951	129,580	3,409
\$5,000 under \$6,000.....	507,346	291,507	58,982	7,211	483,995	284,296	481,401	29,593	379,000	261,913	334,157	254,703	286,366	8,241
\$6,000 under \$7,000.....	513,860	317,213	64,267	8,899	483,471	308,314	482,285	31,268	374,773	285,945	336,120	277,066	277,096	8,964
\$7,000 under \$8,000.....	501,112	290,096	59,844	6,107	477,038	283,989	476,045	31,296	375,921	258,799	312,602	252,693	264,660	8,797
\$8,000 under \$9,000.....	476,274	278,051	57,899	6,046	451,069	272,005	450,969	31,049	340,115	247,002	305,318	240,956	261,294	8,034
\$9,000 under \$10,000.....	431,638	279,142	47,676	14,657	414,541	282,485	413,847	29,287	305,126	267,855	281,476	253,198	233,045	8,722
\$10,000 under \$11,000.....	434,782	279,334	41,395	6,878	401,390	272,453	400,185	28,764	277,884	250,595	256,804	243,689	214,289	8,598
\$11,000 under \$12,000.....	343,558	256,031	35,079	6,229	333,520	249,799	332,383	24,636	235,492	231,397	218,997	225,163	183,099	8,224
\$12,000 under \$13,000.....	283,752	243,604	28,023	7,472	277,595	236,132	277,094	20,648	196,968	222,958	185,455	215,484	159,526	7,623
\$13,000 under \$14,000.....	229,908	245,850	22,711	5,600	225,895	200,249	225,424	17,213	167,278	228,638	159,249	223,036	138,676	7,945
\$14,000 under \$15,000.....	195,610	222,309	18,984	5,691	191,959	217,217	191,759	14,822	166,170	208,088	139,575	205,395	122,908	7,367
\$15,000 under \$20,000.....	569,065	265,320	64,701	21,321	560,762	438,975	559,892	43,585	446,573	816,715	429,695	775,390	388,190	29,493
\$20,000 under \$25,000.....	272,985	680,108	35,649	17,173	269,470	662,931	269,169	21,452	229,745	658,653	232,220	640,131	210,175	23,016
\$25,000 under \$50,000.....	414,079	1,957,299	70,694	57,784	410,686	1,899,406	410,513	33,659	371,554	1,923,541	364,014	1,855,747	353,331	68,491
\$50,000 under \$100,000.....	108,622	1,493,286	26,920	36,770	108,178	1,427,011	108,080	9,247	104,160	1,484,041	103,316	1,447,764	102,219	52,639
\$100,000 under \$150,000.....	14,864	540,095	5,140	13,062	14,820	527,031	14,811	1,283	14,645	538,813	14,571	529,748	14,480	18,744
\$150,000 under \$200,000.....	4,818	299,197	1,872	7,468	4,806	291,726	4,799	45	4,761	299,783	4,744	291,312	4,723	9,931
\$200,000 under \$500,000.....	4,930	971,999	2,094	11,448	4,925	960,552	4,923	422	4,886	971,776	4,877	960,130	4,866	17,982
\$500,000 under \$1,000,000.....	780	201,418	351	4,153	777	197,266	777	66	774	201,376	770	197,200	769	5,881
\$1,000,000 or more.....	336	276,973	164	4,513	336	272,460	336	27	335	276,946	332	272,433	331	7,579
Nontaxable returns, total.....	1,007,844	779,721	124,061	23,715	947,805	756,008	943,025	59,683	837,851	720,033	767,105	696,319	137,635	3,690
No adjusted gross income.....	55,534	36,360	6,941	1,223	51,777	35,237	51,777	3,297	41,867	33,103	27,309	31,980	-	-
Under \$600.....	93,178	23,386	14,592	344	84,751	22,442	84,751	4,434	75,741	18,543	66,381	17,599	-	-
\$600 under \$1,000.....	115,433	40,038	19,921	1,631	103,632	38,407	104,225	8,805	93,899	34,233	66,372	32,602	(1) ¹	(1) ¹
\$1,000 under \$1,500.....	167,356	68,792	24,085	3,289	151,077	65,053	154,677	8,742	137,897	60,500	123,631	56,761	7,937	75
\$1,500 under \$2,000.....	160,940	87,995	15,733	3,349	152,186	84,646	152,086	9,391	137,672	78,003	128,219	75,255	27,064	384
\$2,000 under \$2,500.....	135,212	81,068	13,053	1,469	127,853	79,599	126,766	8,414	113,780	72,654	104,040	71,185	24,506	477
\$2,500 under \$3,000.....	82,439	59,805	8,827	1,052	78,958	58,752	77,972	5,324	71,990	54,480	67,022	53,428	18,095	508
\$3,000 under \$3,500.....	65,439	55,183	8,630	1,497	62,558	56,695	62,065	4,112	56,142	53,669	62,561	52,182	19,081	552
\$3,500 under \$4,000.....	48,340	48,101	7,032	889	42,462	37,212	42,462	7,002	33,724	35,098	31,730	34,210	13,430	568
\$4,000 under \$4,500.....	22,244	22,745	3,774	351	21,343	22,395	21,343	1,533	17,562	21,213	16,462	20,862	6,626	151
\$4,500 under \$5,000.....	20,713	28,100	(1) ¹	(1)	20,313	27,798	19,819	1,467	16,822	26,633	11,424	26,331	5,932	249
\$5,000 or more.....	46,980	235,148	7,258	7,629	45,215	227,332	45,082	3,398	40,760	231,750	36,654	223,924	13,879	719
Returns under \$5,000.....	2,265,212	1,300,969	263,926	38,929	2,143,570	1,262,038	2,135,157	126,494	1,840,645	1,174,471	1,692,648	1,135,544	936,998	21,158
Returns \$5,000 under \$10,000.....	2,467,211	1,546,284	293,861	47,463	2,343,521	1,488,842	2,339,854	155,192	1,779,556	1,391,091	1,608,399	1,342,650	1,134,918	43,315
Returns \$10,000 or more.....	2,868,070	1,891,178	355,848	208,365	2,814,891	1,806,777	2,809,920	216,937	2,210,366	814,246	2,114,647	7,865,840	1,899,411	273,679

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹ Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

billion, of which \$10.6 billion was included in adjusted gross income. The 1962 information for dividends (and interest) is not directly comparable with the data available for tax year 1961. This lack of comparability is explained below.

For both 1961 and 1962, dividends and interest reported on Forms 1040A could not be identified and were included in "Other sources of income."

For 1961, salary and wage earners (filing Form 1040) with \$200 or less of dividends and interest did not need to file a separate schedule and itemize the sources and amounts of these types of income. Dividends and interest on these returns were not identifiable as such, and were included for statistical purposes in an item labeled "sources not supported by Schedule B" (which amounted to \$602 million). For 1962, taxpayers filing Form 1040 were required to report all dividends and interest separately regardless of the amounts of these sources.

Dividend exclusions from gross income totaled \$499 million and the tax credit for dividends received amounted to \$338 million. Taxpayers filing Form 1040A were not required to report the exclusion, and they were not allowed the tax credit.

Of the 4.6 million taxable returns which had dividends eligible for the tax credit, 615,000 (13 percent) did not show any credit applied in income tax before credits.

ITEMIZED DEDUCTIONS US 8.5 PERCENT FROM 1961

Table D shows that nonbusiness deductions were itemized on 26.5 million returns, 1.2 million more than for 1961. These deductions totaled \$41.7 billion an increase of \$3.3 billion over 1961.

Table D.—TOTAL ITEMIZED DEDUCTIONS, 1962, 1961, and 1960
(Taxable and nontaxable returns)

Income year	Returns with itemized deductions					
	Total number of returns	Number	Percent of all returns	Adjusted gross income (Thousands of dollars)	Total deductions (Thousands of dollars)	Total deductions as percent of adjusted gross income
	(1)	(2)	(3)	(4)	(5)	(6)
1962.....	62,712,386	26,451,105	42.2	212,753,691	41,660,909	19.6
1961.....	61,499,420	25,613,832	41.1	196,764,191	38,391,226	19.5
1960.....	61,027,931	24,083,263	39.5	181,131,130	35,313,159	19.5

Chart 3.—ITEMIZED NONBUSINESS DEDUCTIONS, 1962 AND 1960

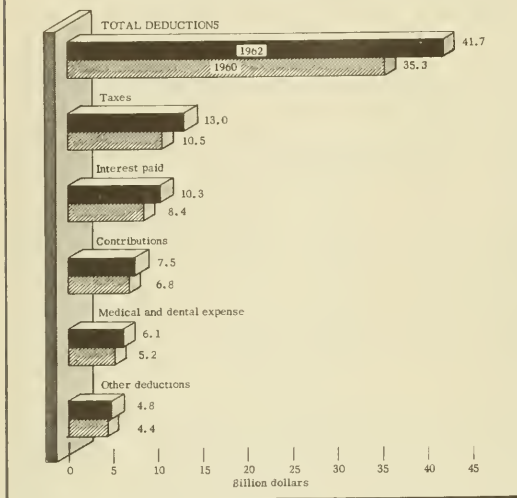


Chart 3 compares the major types of deductions for 1962 and 1960. Detailed itemized deductions were not tabulated for 1961.

Taxes paid, the most frequently reported deduction, increased by 23.9 percent over 1960 to \$13.0 billion. Deductions for the amounts of interest paid, contributions, and medical and dental expense increased by 22.1 percent, 11.3 percent, and 16.5 percent over their respective totals for 1960.

NEW INFORMATION SHOWN FOR CHARITABLE CONTRIBUTIONS

A total deduction for contributions of \$7.5 billion was reported on 25.1 million returns. This year is the first for which detailed data concerning the recipients of the taxpayers' contributions were abstracted from the returns.

Table E shows the frequency and amount of contributions to four specific groups of recipients and one category of "Other organizations." These types of recipients are described below.

Religious organizations.--Almost 61 percent, \$4.6 billion, of the contributions were to churches, associa-

Table E.—DEDUCTION FOR CONTRIBUTIONS BY TYPE OF RECIPIENT: NUMBER OF RETURNS AND AMOUNT OF CONTRIBUTIONS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with deduction for contributions			Deduction for contributions to—									
	Number of returns	Adjusted gross income (Thousand dollars)	Amount of deduction (Thousand dollars)	Religious organizations		Other charitable organizations		Educational institutions		Hospitals		Other organizations	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	25,244,355	206,393,622	7,516,088	19,978,312	4,577,826	17,848,803	1,065,583	1,561,797	274,097	1,011,038	113,082	10,496,107	1,484,890
Taxable returns, total.....	23,398,328	201,010,054	7,095,434	18,615,638	4,326,407	16,328,820	1,017,930	1,493,627	262,061	962,555	107,788	9,846,091	1,380,647
\$600 under \$1,000.....	46,609	41,566	3,295	36,905	2,889	19,015	303	(1)	(1)	-	-	11,191	403
\$1,000 under \$1,500.....	103,193	242,851	16,958	144,216	12,007	92,424	2,070	4,253	168	(1)	(1)	59,596	2,673
\$1,500 under \$2,000.....	335,182	593,800	35,766	250,884	24,747	158,806	4,207	5,646	434	4,353	118	116,211	6,261
\$2,000 under \$2,500.....	474,372	1,077,142	57,103	350,900	40,004	229,917	6,335	9,259	272	9,309	177	168,400	10,112
\$2,500 under \$3,000.....	664,349	1,834,111	91,431	502,670	64,917	384,262	10,229	16,354	976	6,936	158	234,095	15,154
\$3,000 under \$3,500.....	809,054	2,356,209	119,801	598,904	80,596	468,349	15,416	19,870	1,079	11,725	228	310,706	22,555
\$3,500 under \$4,000.....	990,429	3,723,544	161,602	740,453	111,055	599,112	19,981	26,029	1,072	15,345	1,061	363,780	28,435
\$4,000 under \$4,500.....	1,140,116	4,857,347	199,328	871,714	139,416	705,125	25,163	30,991	992	16,818	264	421,968	33,494
\$4,500 under \$5,000.....	1,255,542	5,970,320	236,599	976,112	167,603	818,517	29,070	37,288	1,213	19,011	541	459,961	38,175
\$5,000 under \$5,500.....	2,996,910	16,512,456	576,286	2,363,168	401,527	2,032,693	77,115	91,201	5,256	51,133	940	1,093,722	91,455
\$5,500 under \$6,000.....	3,011,542	19,549,812	631,920	2,436,724	465,553	2,131,979	89,278	99,654	4,762	65,572	1,934	1,101,421	90,396
\$6,000 under \$6,500.....	2,636,340	17,919,569	638,288	2,114,787	441,751	1,885,776	87,931	104,809	6,246	69,938	2,365	1,043,187	100,003
\$6,500 under \$7,000.....	2,009,347	17,075,272	530,226	1,634,156	372,399	1,505,801	74,494	96,964	6,137	61,590	2,514	784,778	74,685
\$7,000 under \$7,500.....	1,530,823	14,002,233	452,434	1,236,480	312,899	1,166,582	67,080	96,754	5,699	61,077	2,695	639,413	64,065
\$7,500 under \$8,000.....	1,200,832	12,979,187	366,296	991,229	264,331	903,825	56,033	90,555	4,819	52,703	1,766	500,342	59,136
\$8,000 under \$8,500.....	868,088	9,958,587	298,118	716,067	203,615	679,966	43,006	79,966	4,909	44,525	1,723	422,970	43,799
\$8,500 under \$9,000.....	620,163	7,733,434	235,741	511,528	156,752	479,512	35,890	65,231	3,708	39,301	1,761	319,944	36,840
\$9,000 under \$9,500.....	447,220	6,024,368	185,587	367,457	121,835	350,714	29,094	56,792	3,506	34,794	1,400	239,373	29,662
\$9,500 under \$10,000.....	340,068	4,920,999	134,665	281,366	99,967	267,710	25,008	53,080	3,319	31,442	1,765	194,888	24,336
\$10,000 under \$10,500.....	848,249	14,448,801	458,480	694,167	277,342	660,351	74,316	163,963	16,390	102,268	6,825	544,275	83,425
\$10,500 under \$11,000.....	348,424	7,747,890	250,031	282,325	140,869	271,088	41,375	93,825	12,771	64,456	6,041	245,272	48,936
\$11,000 under \$11,500.....	468,834	16,369,229	556,377	397,241	267,711	389,940	92,620	179,663	43,305	134,598	12,953	385,218	129,797
\$11,500 under \$12,000.....	116,297	7,651,423	330,826	93,970	104,412	96,975	57,614	59,090	43,616	47,863	19,371	100,512	105,999
\$12,000 under \$12,500.....	15,273	1,823,626	111,760	12,118	21,937	12,993	17,564	9,191	19,455	7,968	7,207	13,970	45,677
\$12,500 under \$13,000.....	4,917	841,740	65,936	3,842	9,565	4,218	8,866	3,146	12,976	2,788	4,634	5,555	29,957
\$13,000 under \$13,500.....	5,008	1,417,185	143,161	5,828	14,832	4,170	15,518	3,264	20,280	2,856	9,754	4,680	72,781
\$13,500 under \$14,000.....	788	223,452	56,446	534	777	619	6,368	619	11,672	422	4,311	377	30,616
\$14,000 or more.....	339	664,501	90,985	250	2,632	278	5,066	243	16,228	202	5,210	326	61,850
Nontaxable returns, total.....	1,746,027	5,383,568	420,654	1,362,674	251,419	919,983	47,653	68,130	12,036	48,483	5,294	650,016	104,243
Under \$600.....	22,531	7,705	2,474	15,361	1,723	7,047	171	2,606	75	2,773	48	10,523	739
\$600 under \$1,000.....	106,981	87,724	10,019	76,156	7,148	43,602	991	5,187	166	4,000	299	38,395	1,792
\$1,000 under \$1,500.....	221,094	235,657	23,211	142,163	16,640	78,916	2,037	5,839	221	6,826	196	79,495	5,372
\$1,500 under \$2,000.....	228,403	394,765	33,367	173,460	24,747	113,507	2,831	5,839	221	6,826	196	79,495	5,372
\$2,000 under \$2,500.....	248,686	598,200	40,455	190,826	30,651	121,221	3,728	8,312	339	4,553	130	92,471	5,605
\$2,500 under \$3,000.....	213,091	587,377	41,638	166,402	31,766	117,942	3,900	6,247	315	7,312	176	71,056	5,480
\$3,000 under \$3,500.....	191,623	623,093	42,230	151,364	31,569	112,947	4,003	7,786	224	6,340	264	73,423	6,171
\$3,500 under \$4,000.....	260,061	597,021	37,179	172,627	26,871	92,088	3,407	6,164	254	3,077	636	58,716	6,011
\$4,000 under \$4,500.....	108,640	458,370	26,180	87,559	19,444	6,003	2,279	4,367	144	(1)	(1)	42,779	4,446
\$4,500 under \$5,000.....	88,546	419,197	22,834	73,198	16,871	50,278	2,566	4,000	173	2,421	76	36,029	3,169
\$5,000 or more.....	196,371	2,414,499	140,887	158,548	44,163	121,412	21,740	17,622	10,145	9,394	3,302	80,216	61,509
Returns under \$5,000.....	7,458,502	24,945,379	1,201,668	5,678,484	890,190	4,304,128	138,887	200,788	8,028	126,338	4,581	2,715,008	199,096
Returns \$5,000 under \$10,000.....	12,366,100	89,447,943	2,906,017	9,935,737	2,032,665	8,826,443	291,980	499,902	29,186	316,303	10,760	4,773,848	432,672
Returns \$10,000 or more.....	5,316,753	93,000,298	3,408,403	4,364,091	1,694,971	4,118,232	524,941	861,597	236,889	568,397	97,735	3,046,251	853,222

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." NOTE: Detail may not add to total because of rounding.

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

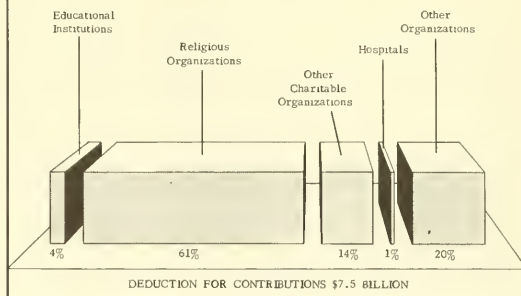
tions or conventions of churches, and organizations whose operations were incidental to a principal operation of a religious character.

Other charitable organizations.--Over 14 percent, \$1.1 billion, of contributions were made to organizations primarily concerned with the social welfare of the community. These included Community Chests, United Givers Fund (UGF), American Red Cross, American Heart Association, American Cancer Society, National Tuberculosis Association, and other similar organizations.

Educational institutions.--Contributions made to educational institutions comprised 3.6 percent, \$274 million, of the total deducted. An educational institution was one whose primary function was the presentation of formal instruction and which (1) normally had a regular faculty and curriculum, and (2) normally had a regularly enrolled body of pupils or students at the place where its educational activities were carried on. Educational institutions owned by religious organizations were included in this category if the institution could be separately identified from the religious group.

Hospitals.--Contributions made to hospitals represented 1.5 percent, \$113 million, of the total deducted. Hospitals qualifying were those which were tax-exempt

Chart 4.—PERCENTAGE DISTRIBUTION OF CONTRIBUTIONS BY TYPE OF RECIPIENT, 1962



and whose principal purposes and functions were the providing of hospital and medical care. These included Federal and State hospitals, rehabilitation institutions, out-patient clinics, and, under certain circumstances, organizations directly engaged in continuous medical research in conjunction with tax-exempt hospitals.

Table F.—RETURNS WITH DEDUCTIBLE CONTRIBUTIONS 20 PERCENT OR MORE OF ADJUSTED GROSS INCOME, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with contributions	Returns with deduction for contributions—										
		Deduction for contributions (Thousands of dollars)	Equal to or over 20 percent of adjusted gross income		Equal to 20 percent of adjusted gross income		Over 20 percent but under 30 percent of adjusted gross income		Equal to 30 percent of adjusted gross income		Over 30 percent of adjusted gross income	
			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
Grand total.....	25,144,355	7,516,088	273,479	715,216	49,636	83,069	138,399	341,876	44,140	181,956	39,299	108,314
Taxable returns, total.....	23,398,328	7,095,434	134,714	569,798	27,593	72,272	75,865	303,095	24,975	165,565	6,278	28,822
\$600 under \$1,000.....	46,609	3,295	(1)	(1)			1,680	344				
\$1,000 under \$1,500.....	193,193	16,958	5,847	1,951	2,480	750	3,767	1,244	2,914	1,418		
\$1,500 under \$2,000.....	335,182	35,766	8,660	3,833			4,553	1,976				
\$2,000 under \$2,500.....	474,372	57,101	8,634	4,691	2,580	1,130	4,760	2,635				
\$2,500 under \$3,000.....	664,349	91,431	8,227	5,994	2,513	1,541	4,953	3,336	3,374	2,917	5,145	5,792
\$3,000 under \$3,500.....	809,054	119,801	7,767	6,417			3,774	2,980				
\$3,500 under \$4,000.....	909,429	161,602	9,213	8,673	3,667	2,954	4,660	4,186				
\$4,000 under \$4,500.....	1,140,116	199,328	7,833	8,009			4,074	4,047	5,046	6,173		
\$4,500 under \$5,000.....	1,255,542	236,999	8,418	10,452	937	896	5,401	6,110				
\$5,000 under \$6,000.....	2,996,910	576,286	11,034	14,262	3,166	3,558	5,369	6,672	2,400	3,851		
\$6,000 under \$7,000.....	3,011,542	651,920	11,600	17,379	3,760	4,863	6,454	9,703	1,387	2,813		
\$7,000 under \$8,000.....	2,636,340	638,288	7,451	13,488			4,378	8,086				
\$8,000 under \$9,000.....	2,009,347	530,226	5,847	14,169	3,566	5,746	3,567	7,761	2,313	5,876		
\$9,000 under \$10,000.....	1,530,823	452,434	3,433	8,014			2,113	4,828				
\$10,000 under \$11,000.....	1,200,852	386,296	2,805	7,305	535	1,133	1,835	4,810	435	1,362		
\$11,000 under \$12,000.....	868,088	298,118	1,710	4,757	435	3,005	940	2,554	602	2,171	1,071	4,583
\$12,000 under \$13,000.....	620,163	235,741	1,342	4,077			836	2,428				
\$13,000 under \$14,000.....	447,220	185,587	1,375	4,678	639	1,741	723	2,514	535	2,210		
\$14,000 under \$15,000.....	340,968	154,665	1,104	3,901			702	2,485				
\$15,000 under \$20,000.....	484,249	458,480	4,117	18,186	468	1,653	2,744	8,924	1,405	7,067		
\$20,000 under \$25,000.....	348,424	250,031	2,845	16,293	435	1,941	1,567	8,673	843	5,679		
\$25,000 under \$50,000.....	488,834	556,367	5,993	54,241	1,268	8,198	3,132	28,506	1,681	17,333	30	937
\$50,000 under \$100,000.....	116,297	330,826	4,284	75,001	709	9,868	2,436	41,231	1,110	22,964	10	474
\$100,000 under \$150,000.....	15,273	111,760	1,365	41,937	248	6,018	789	23,991	317	11,454		
\$150,000 under \$200,000.....	4,917	65,936	676	30,056	105	3,622	393	17,187	176	9,085	2	165
\$200,000 under \$500,000.....	5,038	143,161	1,143	88,061	149	8,727	653	48,493	332	29,642	9	1,195
\$500,000 under \$1,000,000.....	788	56,446	201	37,892	25	3,398	99	17,129	74	12,151	3	2,214
\$1,000,000 or more.....	339	90,985	110	65,632	8	3,530	63	30,262	31	18,379	8	13,461
Montable returns, total.....	1,746,027	420,454	136,765	145,458	22,043	10,797	62,534	38,781	19,165	16,391	33,021	79,491
Under \$600.....	22,531	2,674	13,911	2,260			2,893	283	(1)	(1)	8,931	1,774
\$600 under \$1,000.....	106,981	10,019	18,014	4,478	3,574	492	7,660	1,971	2,187	588	2,014	5,687
\$1,000 under \$1,500.....	181,094	23,211	19,833	7,708	2,680	683	9,433	2,796	2,287	908	5,433	3,320
\$1,500 under \$2,000.....	228,403	33,367	19,627	9,122	5,053	1,706	7,934	3,293	3,073	1,652	3,567	2,472
\$2,000 under \$2,500.....	248,686	40,455	17,545	10,340	(1)	(1)	9,999	5,438	2,593	1,987	1,923	
\$2,500 under \$3,000.....	213,091	41,638	13,887	10,639	1,494	810	6,454	4,565	2,480	2,008	3,059	3,255
\$3,000 under \$3,500.....	391,623	42,320	11,800	10,442			7,733	6,059				
\$3,500 under \$4,000.....	160,061	37,179	6,944	7,950			2,091	1,951				
\$4,000 under \$4,500.....	108,640	26,180	4,994	5,383	5,847	4,467	1,894	1,936	4,386	4,951	3,180	5,994
\$4,500 under \$5,000.....	88,546	22,834	3,281	3,577			(1)	(1)				
\$5,000 or more.....	196,371	140,367	6,929	73,429	429	1,330	4,156	8,895	1,166	4,496	1,177	58,739
Returns under \$5,000.....	7,458,502	1,201,668	196,115	122,428	33,791	16,738	96,000	56,744	29,333	22,403	36,989	26,544
Returns \$5,000 under \$10,000.....	12,369,100	2,906,017	44,732	76,235	10,692	14,463	25,261	42,532	6,993	14,066	1,486	5,173
Returns \$10,000 or more.....	5,316,753	3,408,403	30,632	516,553	5,153	51,868	16,838	242,600	7,814	145,487	824	76,597

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 * Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table G.—NUMBER OF RETURNS WITH DEDUCTION FOR CONTRIBUTIONS OF PROPERTY: COST OR OTHER BASIS OF PROPERTY AND AMOUNT OF CONTRIBUTION, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with deduction for contributions of property											
	Total			Less than cost or other basis			Equal to cost or other basis			More than cost or other basis		
	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)	Number of returns	Cost or other basis of property (Thousand dollars)	Amount of contribution (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	508,152	290,317	233,089	30,556	92,735	29,919	476,420	195,378	195,378	1,179	2,202	7,790
Under \$5,000.....	74,338	6,569	4,614	5,239	3,224	1,266	69,099	3,345	3,245	-	-	-
\$5,000 under \$10,000.....	234,224	16,705	14,144	9,360	3,518	997	224,866	13,186	13,186	-	-	-
\$10,000 under \$50,000.....	187,715	43,255	37,137	15,390	10,506	3,500	171,338	32,177	32,177	788	574	1,462
\$50,000 under \$100,000.....	7,748	31,820	30,436	352	4,555	2,450	7,180	26,678	26,678	216	587	1,308
\$100,000 under \$150,000.....	1,912	18,612	18,129	87	2,702	1,488	1,749	15,667	15,667	76	242	974
\$150,000 under \$200,000.....	817	19,175	14,451	61	6,268	976	743	12,782	12,782	33	124	693
\$200,000 under \$500,000.....	1,115	44,837	40,487	66	9,222	3,548	997	35,298	35,298	52	316	1,642
\$500,000 under \$1,000,000.....	190	25,352	20,291	11	8,154	1,928	167	16,907	16,907	12	291	1,455
\$1,000,000 or more.....	93	83,992	53,400	10	44,586	13,806	81	39,338	39,338	2	68	256

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

NOTE: Detail may not add to total because of rounding.

Other organizations.--The remaining 19.8 percent of contributions deducted, almost \$1.5 billion, were made to organizations not elsewhere classified or not specifically stated. Those not elsewhere classified included literary, educational, and scientific foundations, libraries, museums, and zoos.

Table F presents new information related to the percentage limitations on the amount of contributions which could be deducted. The deduction for contributions was limited to 20 percent of the taxpayer's adjusted gross income. However, an additional deduction up to 10 percent of adjusted gross income was allowed for contributions to religious organizations, educational institutions, or hospitals (as defined above). The deduction could, in rare cases, be unlimited if the taxpayer met specific conditions in 1962 and eight of ten preceding taxable years (Section 170 of the Internal Revenue Code).

Only 1.1 percent of the 25.1 million returns with contributions showed the deduction equal to or greater than 20 percent of adjusted gross income. However, 9.5 percent of the \$7.5 billion deduction was reported by this small group of taxpayers.

Returns with contributions greater than 30 percent of adjusted gross income numbered slightly more than 39,000. It would appear that each taxpayer in this category took the "unlimited" deduction; however, without further evidence, it is impossible to conclude that all of them qualified for the "unlimited" deduction.

Table G presents new information on contributions of property. The law stated that an individual could deduct contributions of money, property, or an interest in the income or remainder of property. If a contribution was made in property, the fair market value of the property at the time of the contribution was used as the measure of the deduction.

For 1962, about 2 percent (508,000) of all returns with contributions specified some contributions of property. Most of these returns, 476,000, showed the aggregate contributions of property valued at exactly the aggregate cost (or other basis) of the property. A small number (slightly more than 1,000 returns) showed the contributed property valued at more than the cost of the property. In some individual cases, the value of the property was over ten times the original cost (or other basis).

The data in table G at best represent only those contributions of property which could be clearly identified in the process of statistical editing. The taxpayer was not required to enter the description and cost or other basis of property contributed on the return form itself, but was instructed to enter that information on a separate statement. To the extent that taxpayers failed to file a statement, the data in table G are understated.

MEDICAL DEDUCTION EXCEEDED \$6.1 BILLION

Table H shows that individuals who itemized their deductions claimed \$6.1 billion of deductions for medical and dental expenses on 16.1 million Form 1040 returns for 1962. This deduction resulted after certain limitations were applied to expenditures totaling \$9.6 billion (explanation below).

A deduction for unreimbursed medical and dental expense was allowed, with limitations, to taxpayers who itemized these expenses on Form 1040. A supplementary schedule, Form 2948 "Medical and Dental Expense Statement", was available for taxpayers to record expenses and compute the deduction. The column headings in table H conform generally to the language of Form 2948 (a facsimile appears in the back of this report).

Persons in Group I included (1) taxpayer and wife if either was age 65 or over, and (2) each dependent parent of the taxpayer who was age 65 or over. Persons in Group II included (1) taxpayer and wife if both were under age 65, (2) dependent parents under age 65, and (3) all other dependents regardless of age. A return was classified in both Group I and Group II if the taxpayer had deduction for expenses related to persons in both categories.

Returns with deduction of expenses for Group I individuals numbered 2.0 million and showed a deduction totaling almost \$1.4 billion. In computing the deduction for Group I, a taxpayer included expenses for drugs (and medicine) only to the extent that they exceeded 1 percent of adjusted gross income. All other medical and dental expense was allowed in full as a deduction for Group I.

Table H.—MEDICAL, DENTAL, AND DRUG DEDUCTION AND EXPENDITURE BY ADJUSTED GROSS INCOME CLASSES

Returns with deduction for medical and dental expenses												
Adjusted gross income classes	Total number of returns	Total adjusted gross income	Drug deduction			Persons in Group I			Total medical, dental, and drug deduction			Total expenditure for Persons in Group I ¹
			Number of returns	Adjusted gross income	Amount in excess of 1 percent of adjusted gross income	Number of returns	Adjusted gross income	Amount (100%)	Number of returns	Adjusted gross income	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Grand total.....	16,090,093	114,881,149	1,021,342	5,631,267	129,646	2,006,012	17,382,816	1,263,879	2,029,619	17,500,240	1,393,521	1,449,837
Taxable returns, total.....	14,591,897	110,351,473	692,545	4,725,776	86,580	1,454,352	15,831,176	864,432	1,467,955	15,929,648	951,009	998,270
\$600 under \$1,000.....	25,062	22,878										
\$1,000 under \$1,500.....	132,968	167,588	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,500 under \$2,000.....	247,491	438,657	14,430	26,058	1,067	30,600	55,467	4,445	31,193	56,619	5,512	5,773
\$2,000 under \$2,500.....	377,025	858,342	22,383	50,566	1,478	50,404	114,528	10,262	50,604	114,947	11,720	12,226
\$2,500 under \$3,000.....	491,031	1,355,968	37,942	105,113	3,969	67,288	186,590	14,300	67,781	188,001	16,269	19,320
\$3,000 under \$3,500.....	623,911	2,037,585	55,337	180,257	4,721	93,233	304,633	25,713	93,633	305,939	20,440	22,343
\$3,500 under \$4,000.....	731,963	2,760,223	62,908	235,918	6,224	105,719	396,918	32,743	106,845	400,454	38,967	41,326
\$4,000 under \$4,500.....	836,348	3,970,119	61,815	263,350	7,596	104,343	444,177	38,921	104,343	444,177	46,517	49,150
\$4,500 under \$5,000.....	905,975	4,316,827	60,356	286,044	6,491	96,809	459,902	40,615	98,882	469,531	47,105	49,966
\$5,000 under \$6,000.....	2,110,133	11,653,303	95,667	523,582	13,334	172,711	947,376	74,471	176,071	965,775	87,805	93,041
\$6,000 under \$7,000.....	1,978,131	12,842,597	68,419	442,832	9,281	122,800	792,991	55,789	124,286	802,941	65,070	69,498
\$7,000 under \$8,000.....	1,637,321	12,269,088	53,672	400,992	6,532	98,323	733,219	62,549	99,510	742,035	69,081	73,091
\$8,000 under \$9,000.....	1,192,776	10,340,188	30,910	261,783	3,787	72,406	615,918	43,616	72,899	620,162	47,403	50,921
\$9,000 under \$10,000.....	861,254	8,186,853	23,977	226,859	3,849	56,126	531,901	34,234	56,126	531,901	38,083	40,352
\$10,000 under \$11,000.....	627,886	6,599,492	18,741	196,193	2,895	44,027	461,418	32,431	44,362	464,977	35,326	37,288
\$11,000 under \$12,000.....	433,971	4,999,385	14,895	170,627	2,196	38,121	437,235	28,459	38,489	441,431	30,655	32,361
\$12,000 under \$13,000.....	297,600	3,726,961	10,617	132,624	1,700	29,053	363,228	22,406	29,455	368,203	24,106	25,432
\$13,000 under \$14,000.....	210,386	2,856,098	9,414	126,639	1,768	26,794	361,991	21,444	26,361	363,845	23,212	24,478
\$14,000 under \$15,000.....	159,779	2,283,513	7,894	114,104	1,468	21,455	310,638	17,596	21,355	312,296	18,765	19,905
\$15,000 under \$20,000.....	374,968	6,425,093	24,922	374,650	4,116	72,821	1,250,355	69,650	73,389	1,260,415	73,765	77,513
\$20,000 under \$25,000.....	133,148	2,979,745	9,033	200,917	1,614	40,246	900,826	50,581	40,350	903,075	52,195	54,204
\$25,000 under \$50,000.....	158,996	5,324,470	9,292	302,971	-229	74,147	2,547,825	110,199	74,249	2,551,331	112,628	115,458
\$50,000 under \$100,000.....	36,597	2,439,751	1,168	73,722	396	25,913	1,740,234	49,707	25,984	1,744,942	50,103	50,840
\$100,000 under \$150,000.....	5,698	684,782	124	14,524	49	4,792	569,381	11,792	4,761	570,419	11,841	11,986
\$150,000 under \$200,000.....	1,969	372,227	25	4,206	9	1,735	296,993	4,825	1,737	297,319	4,834	4,876
\$200,000 under \$500,000.....	2,074	589,447	24	6,602	17	1,895	536,709	5,842	1,899	539,890	5,859	5,926
\$500,000 under \$1,000,000.....	295	195,802	3	2,369	1	282	186,969	1,115	282	186,969	1,115	1,140
\$1,000,000 or more.....	141	290,761	-	-	-	136	278,966	577	136	278,966	577	577
Nontaxable returns, total.....	1,498,236	4,529,676	328,797	905,491	43,066	551,660	1,551,630	399,447	561,664	1,970,592	442,512	451,567
Under \$600.....	14,954	14,930	3,281	1,003	477	5,501	1,885	2,017	5,601	1,915	2,494	2,504
\$600 under \$1,000.....	80,747	66,067	7,712	6,701	826	13,173	10,818	12,450	14,652	12,239	13,276	13,343
\$1,000 under \$1,500.....	158,586	206,938	31,970	42,702	3,339	66,017	88,159	24,685	68,390	91,477	28,024	28,451
\$1,500 under \$2,000.....	211,394	368,152	64,913	113,126	6,282	100,061	173,993	40,978	102,234	177,720	47,260	48,391
\$2,000 under \$2,500.....	224,094	502,681	63,136	142,104	8,203	106,676	239,118	37,315	108,156	242,765	67,519	69,940
\$2,500 under \$3,000.....	191,287	527,939	48,719	135,128	6,566	87,774	242,137	43,945	89,280	246,299	50,511	51,862
\$3,000 under \$3,500.....	162,246	527,898	38,201	124,817	5,395	63,157	209,479	38,284	63,950	208,122	43,679	44,927
\$3,500 under \$4,000.....	134,116	499,373	29,232	108,544	3,701	43,718	162,883	41,022	43,718	162,883	44,722	45,808
\$4,000 under \$4,500.....	90,626	383,406	11,726	49,273	1,856	17,669	74,292	18,662	17,769	74,656	20,118	21,011
\$4,500 under \$5,000.....	73,270	347,093	12,777	38,859	2,044	17,423	82,790	22,544	17,423	82,790	24,587	25,177
\$5,000 or more.....	156,916	1,095,199	17,530	123,234	4,377	30,491	269,746	97,544	30,491	269,746	101,922	103,153
Returns under \$5,000.....	5,713,294	18,960,964	628,015	1,931,747	70,328	1,071,778	3,264,567	469,052	1,086,627	3,283,582	539,756	556,697
Returns \$5,000 under \$10,000.....	7,926,762	55,998,533	288,469	1,953,130	40,358	548,242	3,783,678	328,219	554,768	3,325,087	366,617	388,148
Returns \$10,000 or more.....	2,450,037	39,921,652	106,858	1,746,390	18,960	385,992	10,552,561	466,568	388,224	10,931,771	481,528	502,992

Footnotes at end of table.

Returns with deduction of expenses for Group II individuals numbered 14.1 million and showed a deduction totaling almost \$4.7 billion. The 1 percent floor on drug expense applied also to Group II. In computing the deduction for Group II, a taxpayer added the drug expense in excess of the 1 percent floor to the other medical and dental expense and reduced the sum by 3 percent of adjusted gross income. The remainder was the deduction for Group II.

The computed medical expense deduction was subject to maximum dollar allowances based on marital status of the taxpayer and the total number of exemptions other than those for age and blindness. These limitations are described on page 25.

As indicated in footnote 1 of table H, the expenditure data were computed manually in aggregate for each income size class. This was done by adding back to the deduction amounts disallowed by the 1 percent and 3 percent floors described above. In any case where the drug expense or the other medical and dental expense was wiped out by the percentage floors, it was impossible

to compute the expense because there was no corresponding deduction. Therefore, the computed expenditure can only represent the minimum amount necessary to produce the deduction shown on the tax returns.

TAXES PAID MOST FREQUENTLY REPORTED DEDUCTION

Over \$13 billion of taxes paid were deducted by individuals on 26.0 million Forms 1040, 98.5 percent of the itemized deduction returns for 1962. Table I shows the frequency and amount of taxes paid by type of tax. These types of tax are described below.

Real estate.--The largest portion of the deduction for taxes, 38.9 percent, was taxes imposed upon real estate, amounting to \$5.1 billion.

State and local sales.--Almost 84 percent of the returns with taxes deducted showed an amount of State and local retail sales taxes. The deduction, amounting to \$2.7 billion, was 20.6 percent of total taxes paid.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

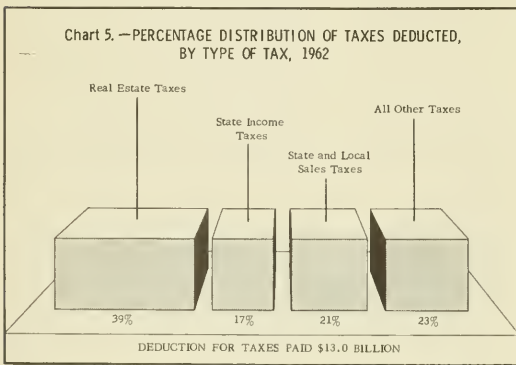
Table H.—MEDICAL, DENTAL, AND DRUG DEDUCTION AND EXPENDITURE BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with deduction for medical and dental expenses—Continued											
	Persons in Group II											
	Drug deduction			Medical and dental expense			Total medical, dental, and drug deduction			Total expenditure for Persons in Group II ¹	Total expenditure ¹	Total deduction
	Number of returns	Adjusted gross income	Amount in excess of 1 percent of adjusted gross income	Number of returns	Adjusted gross income	Amount	Number of returns	Adjusted gross income	Amount in excess of 1 percent of adjusted gross income			
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Grand total.....	8,614,841	55,796,752	914,178	14,104,169	97,376,771	6,692,488	14,104,732	77,380,909	4,685,184	8,164,633	9,614,470	6,078,699
Taxable returns, total.....	8,008,260	53,914,840	840,854	13,165,680	94,417,687	6,184,932	13,166,243	74,421,825	4,193,034	7,564,893	8,563,163	5,144,041
\$600 under \$1,000.....	12,004	11,217	453	25,062	22,878	2,901	25,062	22,878	2,668	3,466	3,466	2,668
\$1,000 under \$1,500.....	84,234	105,620	5,161	130,795	164,520	21,565	130,795	164,520	21,790	27,782	28,061	22,046
\$1,500 under \$2,000.....	140,205	248,043	10,605	216,298	302,038	45,865	216,298	302,038	45,007	56,950	64,723	50,520
\$2,000 under \$2,500.....	216,685	491,435	18,051	326,914	743,395	79,787	326,914	743,395	75,536	102,752	114,978	87,256
\$2,500 under \$3,000.....	293,910	810,576	24,959	423,450	1,167,967	119,773	423,450	1,167,967	109,493	152,638	171,958	127,762
\$3,000 under \$3,500.....	372,609	1,214,124	33,425	531,858	1,731,646	158,769	531,858	1,731,646	140,242	204,335	236,578	170,682
\$3,500 under \$4,000.....	415,258	1,561,473	38,579	627,191	2,360,609	203,149	627,191	2,360,609	170,926	257,343	298,669	209,893
\$4,000 under \$4,500.....	483,058	2,060,111	47,623	733,591	3,125,942	262,877	733,591	3,125,942	216,719	331,101	380,251	263,236
\$4,500 under \$5,000.....	538,372	2,356,104	54,203	809,273	3,845,296	303,344	809,273	3,845,296	240,385	381,308	431,274	287,491
\$5,000 under \$6,000.....	1,225,600	6,741,194	121,976	1,940,481	10,687,528	774,597	1,940,481	10,687,528	575,946	963,985	1,077,026	663,751
\$6,000 under \$7,000.....	1,121,504	7,276,632	112,110	1,855,051	12,036,319	785,802	1,855,542	12,039,656	536,724	970,658	1,040,156	601,794
\$7,000 under \$8,000.....	926,338	6,922,661	98,736	1,542,190	11,527,053	703,326	1,542,190	11,527,053	456,248	871,289	944,380	525,329
\$8,000 under \$9,000.....	665,160	5,636,514	73,865	1,123,549	9,520,026	570,258	1,123,549	9,520,026	358,522	700,488	750,509	405,925
\$9,000 under \$10,000.....	486,137	4,606,766	56,086	808,686	7,654,952	441,290	808,686	7,654,952	287,726	543,444	583,796	305,808
\$10,000 under \$11,000.....	319,754	3,346,292	40,496	535,833	6,132,823	353,336	535,900	6,134,515	209,794	427,295	464,583	245,121
\$11,000 under \$12,000.....	210,948	2,427,621	27,450	347,522	4,297,954	225,129	347,522	4,297,954	149,836	310,755	343,116	180,491
\$12,000 under \$13,000.....	136,587	1,701,095	18,232	269,517	3,358,758	190,015	269,517	3,358,758	107,472	225,258	250,690	131,578
\$13,000 under \$14,000.....	93,101	1,252,422	13,615	185,169	2,492,653	139,343	185,169	2,492,653	78,170	165,482	189,960	101,383
\$14,000 under \$15,000.....	63,719	921,545	9,855	136,293	1,971,217	113,875	136,293	1,971,217	64,617	132,975	152,880	83,381
\$15,000 under \$20,000.....	140,348	2,369,715	23,300	304,737	5,164,678	301,568	304,737	5,164,678	169,925	348,565	426,078	243,689
\$20,000 under \$25,000.....	36,587	808,344	7,394	93,905	2,076,670	123,607	93,905	2,076,670	48,700	139,084	193,288	120,894
\$25,000 under \$50,000.....	24,749	764,557	5,952	86,077	2,773,030	175,005	86,080	2,773,139	95,461	186,303	301,761	207,890
\$50,000 under \$100,000.....	1,344	83,973	621	10,823	694,809	45,904	10,823	694,809	25,678	47,365	98,205	75,780
\$100,000 under \$150,000.....	42	4,824	49	962	114,363	6,890	962	114,363	3,507	6,987	18,793	15,348
\$150,000 under \$200,000.....	4	684	27	237	39,938	2,283	237	39,938	1,112	2,317	7,913	5,945
\$200,000 under \$500,000.....	1	334	—	177	49,557	2,229	177	49,557	742	2,232	8,158	6,600
\$500,000 under \$1,000,000.....	1	754	1	13	8,833	329	13	8,833	65	338	1,478	1,180
\$1,000,000 or more.....	1	2,210	—	6	11,775	376	6	11,775	23	398	975	600
Nontaxable returns, total.....	606,581	1,881,912	73,324	938,489	2,959,084	507,596	938,489	2,959,084	492,150	599,740	1,051,307	934,658
Under \$600.....	6,607	1,968	929	9,353	3,015	4,072	9,353	3,015	4,910	5,021	7,525	7,404
\$600 under \$1,000.....	43,695	37,737	1,664	66,095	53,282	19,312	66,095	53,282	21,362	29,333	36,676	34,638
\$1,000 under \$1,500.....	89,244	73,972	5,613	90,196	115,461	32,430	90,196	115,461	34,279	38,783	67,224	62,603
\$1,500 under \$2,000.....	69,000	119,693	7,964	109,653	190,432	47,032	109,653	190,432	49,282	56,193	104,584	96,542
\$2,000 under \$2,500.....	77,377	174,084	9,904	115,938	259,396	54,980	115,938	259,396	56,278	65,815	132,755	121,797
\$2,500 under \$3,000.....	69,472	191,085	8,321	102,500	281,640	56,164	102,500	281,640	56,035	66,396	118,258	106,546
\$3,000 under \$3,500.....	63,055	205,091	6,979	98,396	319,776	51,783	98,396	319,776	49,168	60,813	105,740	92,847
\$3,500 under \$4,000.....	58,660	219,772	6,345	90,399	336,490	46,995	90,399	336,490	43,205	55,488	101,296	87,927
\$4,000 under \$4,500.....	45,728	193,957	5,649	72,857	308,750	47,693	72,857	308,750	44,979	56,182	77,193	65,497
\$4,500 under \$5,000.....	34,972	165,443	4,833	55,847	264,303	34,716	55,847	264,303	31,620	41,203	66,380	56,207
\$5,000 or more.....	79,771	502,110	13,033	127,255	825,453	112,459	127,255	825,453	100,732	130,513	233,666	202,650
Returns under \$5,000.....	3,083,145	10,438,505	291,350	4,635,666	15,677,382	1,593,167	4,635,666	15,677,382	1,414,184	1,988,902	2,547,599	1,953,562
Returns \$5,000 under \$10,000.....	4,502,049	31,648,267	475,173	7,392,355	52,170,109	3,373,504	7,392,848	52,173,446	2,283,472	4,165,160	4,553,308	2,652,087
Returns \$10,000 or more.....	1,029,647	13,709,980	147,655	2,076,148	29,529,280	1,725,817	2,076,218	29,530,081	987,529	2,010,571	2,513,563	1,473,050

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹Expenditure was manually computed in aggregate for each income class. These data, therefore, do not necessarily reflect the actual amounts reported by the taxpayers. (See text on page 9 for further explanation.)²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.



State income.—The deduction for State income taxes was nearly \$2.3 billion, or 17.3 percent of the total taxes. Almost 71 percent of this deduction was shown on returns with income \$10,000 or more.

All other.—The remaining 23.3 percent of taxes deducted, \$3.0 billion, included personal property taxes, auto license fees, State capitation or poll taxes, State gasoline taxes, city income taxes, and foreign taxes paid (if not claimed as a tax credit). Any amount of taxes not specifically named was also included in this category.

Further information on the deduction for taxes paid can be found in tables 17 and 29. Table 17 shows the number of returns with deduction for State and local sales taxes distributed by size of the deduction. Table 29 shows the frequency and amount of taxes deducted by type of tax and by States.

Table I.—DEDUCTION FOR TAXES BY TYPES OF TAX AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Returns with deduction for taxes			Deduction for—						All other taxes
	Number of returns	Adjusted gross income (Thousand dollars)	Amount of deduction (Thousand dollars)	Real estate taxes		State and local sales taxes		State income taxes		
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Grand total.....	26,046,964	212,619,509	13,044,911	18,436,380	5,072,937	21,876,290	2,684,274	12,846,577	2,254,298	3,033,149
Taxable returns, total.....	24,123,337	206,451,393	12,417,028	17,133,514	4,732,972	20,415,593	2,585,356	12,441,259	2,203,772	2,894,686
\$600 under \$1,000.....	51,661	51,313	3,190	10,971	690	43,162	1,006	9,618	113	1,381
\$1,000 under \$1,500.....	208,557	279,119	15,945	51,705	5,799	171,510	5,432	45,377	662	8,050
\$1,500 under \$2,000.....	362,178	633,121	46,658	125,924	16,564	298,369	11,822	116,889	2,200	16,072
\$2,000 under \$2,500.....	507,560	1,192,603	79,313	187,157	26,993	429,892	20,767	168,474	4,387	27,168
\$2,500 under \$3,000.....	697,128	1,981,471	129,166	290,042	45,227	577,915	31,992	265,514	7,675	44,275
\$3,000 under \$3,500.....	858,499	2,864,603	186,730	420,724	69,349	718,792	46,061	358,397	11,462	59,862
\$3,500 under \$4,000.....	1,051,256	4,005,124	232,192	534,059	90,260	875,138	63,827	459,397	16,932	81,195
\$4,000 under \$4,500.....	1,197,700	5,146,041	322,167	656,178	134,480	1,013,017	82,969	530,653	23,093	101,625
\$4,500 under \$5,000.....	1,302,847	6,250,284	379,658	755,429	136,334	1,078,116	95,117	580,767	27,235	120,974
\$5,000 under \$6,000.....	3,110,685	17,279,496	1,061,498	2,019,157	391,530	2,640,630	267,336	1,516,111	87,699	314,932
\$6,000 under \$7,000.....	3,105,829	20,297,446	1,256,895	2,320,355	493,849	2,624,518	311,146	1,599,096	110,239	341,665
\$7,000 under \$8,000.....	2,701,275	20,276,910	1,249,976	2,179,857	510,600	2,302,868	304,617	1,454,204	119,425	315,329
\$8,000 under \$9,000.....	2,052,350	17,473,220	1,071,121	1,717,630	447,059	1,747,290	248,156	1,153,559	118,118	237,769
\$9,000 under \$10,000.....	1,553,473	14,751,082	897,028	1,316,657	371,190	1,263,604	212,798	883,578	107,038	205,882
\$10,000 under \$11,000.....	1,216,420	12,768,398	772,803	1,043,577	322,563	1,036,265	168,873	716,701	103,105	178,131
\$11,000 under \$12,000.....	879,059	10,108,096	593,398	756,082	248,682	743,826	128,022	524,268	90,156	132,480
\$12,000 under \$13,000.....	626,794	7,834,479	463,548	541,345	191,552	531,649	94,097	385,373	77,433	100,474
\$13,000 under \$14,000.....	451,271	6,099,455	359,317	390,497	150,036	383,594	71,130	278,121	64,648	73,655
\$14,000 under \$15,000.....	342,991	4,972,748	292,862	303,925	121,159	296,304	55,413	217,604	57,039	67,233
\$15,000 under \$20,000.....	856,595	14,636,500	856,082	719,062	345,219	727,291	144,210	550,586	214,232	152,344
\$20,000 under \$25,000.....	593,401	7,864,162	449,662	287,636	165,841	365,919	64,738	224,337	147,106	71,830
\$25,000 under \$50,000.....	493,945	16,599,697	938,524	397,453	201,023	417,391	109,291	312,730	396,151	132,054
\$50,000 under \$100,000.....	117,397	7,745,913	437,382	94,929	113,982	100,072	34,569	73,819	231,307	97,335
\$100,000 under \$150,000.....	15,408	1,846,775	104,948	12,317	22,754	13,112	5,958	9,892	61,349	15,001
\$150,000 under \$200,000.....	4,947	849,265	48,979	3,981	9,733	4,279	2,213	3,202	29,839	7,228
\$200,000 under \$500,000.....	5,023	1,344,404	82,679	4,004	14,318	4,334	2,752	3,307	52,811	12,834
\$500,000 under \$1,000,000.....	798	330,874	24,557	637	3,537	671	551	515	16,610	3,566
\$1,000,000 or more.....	340	668,751	31,070	284	2,569	265	533	210	23,728	4,242
Non-taxable returns, total.....	1,923,627	6,168,116	627,883	1,302,866	339,965	1,460,697	98,918	405,318	50,526	138,463
Under \$600.....	28,764	10,858	7,358	21,368	5,225	14,481	643	3,960	257	1,233
\$600 under \$1,000.....	123,331	157,012	19,642	51,961	11,391	89,709	2,669	15,252	458	5,424
\$1,000 under \$1,500.....	202,598	303,981	39,324	122,883	24,643	147,405	5,248	29,943	1,313	8,120
\$1,500 under \$2,000.....	253,184	485,436	61,660	171,947	40,177	181,913	8,107	40,900	1,548	11,728
\$2,000 under \$2,500.....	280,032	676,879	75,595	186,988	45,022	209,450	11,132	55,899	3,392	16,050
\$2,500 under \$3,000.....	234,010	694,361	69,568	164,287	41,398	182,811	11,556	46,284	2,218	24,393
\$3,000 under \$3,500.....	206,543	655,607	65,607	142,936	35,456	159,751	10,439	31,751	1,657	17,094
\$3,500 under \$4,000.....	168,928	660,192	58,360	114,180	30,701	135,885	11,157	39,343	1,761	14,739
\$4,000 under \$4,500.....	124,044	537,614	47,408	93,529	25,275	97,524	8,221	32,810	2,646	11,265
\$4,500 under \$5,000.....	96,598	477,527	39,557	74,132	19,653	76,185	7,574	31,132	2,944	9,385
\$5,000 or more.....	209,615	3,500,424	143,864	158,635	61,324	166,483	23,172	59,364	35,332	29,032
Returns under \$5,000.....	7,955,398	27,121,371	1,903,038	4,176,420	784,337	6,500,125	436,739	2,880,000	111,933	570,033
Returns \$5,000 under \$10,000.....	12,716,548	91,229,771	5,631,392	9,704,826	2,261,498	10,815,914	1,362,822	6,695,147	547,973	1,459,054
Returns \$10,000 or more.....	7,375,018	94,268,367	5,510,481	4,555,134	2,027,102	4,560,251	884,713	3,307,430	1,294,392	1,004,062

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
NOTE: Detail may not add to total because of rounding.

Table J.—NUMBER OF EXEMPTIONS BY TYPE

Type of exemption	Number of returns	Number of exemptions
Total.....	62,712,386	179,844,914
Taxpayer's exemptions, total.....	62,712,386	108,080,146
Taxpayer and spouse.....	62,712,386	100,811,774
Age 65 or over.....	5,599,478	7,198,213
Blindness.....	106,400	110,159
Sons and daughters.....	28,349,861	66,513,052
Other dependents.....	4,161,558	5,251,716

TAXPAYERS CLAIMED 66.5 MILLION EXEMPTIONS FOR CHILDREN

Table J shows that a total of 179.8 million exemptions were reported on the 62.7 million returns for 1962. The total exemptions included 100.8 million for the taxpayers, 66.5 million for the taxpayer's sons and daughters, 5.3 million for other dependents of the taxpayers, 7.2 million for taxpayers who were age 65 or over, and 110,000 for taxpayers who were blind.

Exemptions for taxpayer and spouse (which can be equated to the number of taxpayers) increased by 1.4 million over 1961. Exemptions for all dependents in-

creased by 583,000, and exemptions for age and blindness increased by 352,000 over 1961.

Detailed data on exemptions can be found in table 18. Included in that table are distributions of returns by (1) number of taxpayer's sons and daughters, and (2) number of other dependents.

TAXPAYERS AGE 65 OR OVER REPORTED 53.7 PERCENT OF RENTAL INCOME

Table K shows that a significant proportion of many sources of income was accounted for on returns with at least one taxpayer age 65 or over. These returns numbered about 5.6 million, 9 percent of the total returns for 1962. Although this particular group of returns had only 8 percent of the total adjusted gross income for all returns, they showed more than 40 percent of the income from pensions and annuities, dividends, interest, rents, and royalties shown on all returns.

Almost 7.2 million exemptions for taxpayers age 65 or over were reported on 5.6 million returns. Exemptions for two taxpayers age 65 or over were reported on nearly 1.6 million joint returns of husbands and wives and

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table K.—SELECTED SOURCES OF INCOME FOR ALL RETURNS AND RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER

(Taxable and nontaxable returns)

Sources of income	All returns		Returns with at least one taxpayer age 65 or over		
	Amount	Percent of adjusted gross income	Amount	Percent of adjusted gross income	Income for all returns (Col. 1)
	(Thousand dollars)		(Thousand dollars)		
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income less deficit.....	348,701,466	100.0	27,881,015	100.0	8.0
Salaries and wages (net).....	283,372,515	81.3	10,773,031	38.6	3.8
Business, farm, and profession net profit and net loss.....	23,925,356	6.9	1,960,005	7.0	8.2
Partnership net profit and net loss	9,344,317	2.7	1,025,159	3.7	11.0
Sales of capital assets, net gain and net loss.....	5,771,028	1.7	1,936,749	6.9	33.6
Dividends (after exclusions).....	10,639,818	3.0	4,970,854	17.8	46.7
Interest received.....	7,155,412	2.0	2,948,111	10.6	41.2
Rents net income and net loss.....	2,870,405	0.8	1,542,508	5.5	53.7
Royalties net income and net loss.....	509,323	0.1	208,094	0.8	40.9
Pensions and annuities.....	2,322,493	0.7	1,805,808	6.5	77.8
All other sources, income and loss	2,789,107	0.8	710,488	2.6	25.5

NOTE: Detail may not add to total because of rounding.

43,000 separate returns of husbands and wives (derived from table 25).

Tables 22-25 present the detailed data for returns with at least one taxpayer age 65 or over. Table 22 shows sources of income and tax items for all returns with an age exemption. Table 23 shows income and tax items for returns with standard deduction. Table 24 shows income, deductions, and tax items for returns with itemized deductions. Table 25 shows total exemptions and exemptions for dependents by marital status of taxpayer.

IMPACT OF NEW INVESTMENT CREDIT MEASURED

For the first year that a tax credit was allowed for qualified investment in new or used property, individual income taxpayers reported almost \$223 million of credit on over 1.4 million returns. This new credit against tax

Table L.—NUMBER OF RETURNS WITH INVESTMENT CREDIT BY SIZE OF CREDIT AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with investment credit	Amount of credit (Thousand dollars)	Size of investment credit												
			Under \$250		\$250 under \$500		\$500 under \$1,000		\$1,000 under \$5,000		\$5,000 under \$25,000		\$25,000 or more		
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	1,449,593	222,834	1,225,807	84,721	135,429	47,131	62,217	41,736	25,345	42,582	782	6,187	13	477	
Taxable returns, total.....	1,321,982	195,245	1,128,713	76,301	117,834	41,124	52,994	35,399	21,750	36,632	678	5,312	13	477	
Under \$5,000.....	303,301	22,835	288,028	17,781	14,273	4,499	5,000	555	(1)	(1)	-	-	-	-	-
\$5,000 under \$10,000.....	479,604	58,188	413,055	29,046	48,215	16,926	16,741	10,493	(1)	(1)	-	-	-	-	-
\$10,000 under \$50,000.....	497,999	96,611	399,062	27,294	50,413	17,943	31,565	21,738	16,701	27,880	258	1,756	-	-	-
\$50,000 under \$100,000.....	32,629	11,315	23,722	1,799	3,731	1,314	2,681	1,899	2,259	4,455	236	1,848	-	-	-
\$100,000 under \$150,000.....	4,650	2,660	2,884	223	652	239	513	364	534	1,150	64	591	3	93	
\$150,000 or more.....	3,799	3,636	1,962	158	550	203	494	350	663	1,424	120	1,117	10	384	
Nontaxable returns, total.....	127,611	27,589	97,094	8,420	17,595	6,007	9,223	6,337	3,595	5,950	104	875	-	-	-
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$5,000.....	97,887	11,266	85,795	7,072	10,692	3,413	1,400	781	-	-	-	-	-	-	-
\$5,000 or more.....	29,724	16,323	11,299	1,348	6,903	2,594	7,823	5,556	3,595	5,950	104	875	-	-	-

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

(explained on page 28) was roughly 7 percent of the qualified investment. A conservative estimate of the amount of qualified investment needed to produce \$223 million of credit would be \$3 billion.

Table L shows returns with the investment credit classified by the size of the credit. Almost 85 percent of the returns had a credit less than \$250, and they accounted for only 38 percent of the total amount reported. A credit of \$1,000 or more was reported on 26,000 returns, indicating qualified investment of roughly \$14,000 or more per return.

HALF OF TAX GENERATED AT LOWEST RATE

This is the second consecutive year for which individual income tax statistics are shown classified by tax rates. Table 20 features a distribution of returns and taxable income cross classified by marginal tax rates and adjusted gross income classes. Table 21 shows the amount of tax base taxed at each rate and the tax produced as a result of the application of the rates.

Table M.—INDIVIDUAL INCOME TAX BASE AND TAX BY TYPE OF TAX COMPUTATION

(Taxable and nontaxable returns)

Type of tax computation	Number of returns	Total tax base	Tax base taxed at—		Total tax before credits	Tax resulting from—	
			Normal tax and surtax rates	Capital gains rate		Normal tax and surtax rates	Capital gains rate
			(1)	(2)		(3)	(4)
(Million dollars)							
Returns with any tax base, total.....	56,557,780	195,333	193,176	2,157	45,692	44,613	1,078
With normal tax and surtax only.....	50,468,296	188,685	188,685	-	42,505	42,505	-
With alternative tax computation.....	89,484	6,648	4,491	2,157	3,186	2,108	1,078

NOTE: Detail may not add to total because of rounding.

The 1962 tax base for individuals totaled \$195.3 billion, as shown in table M. The individual income tax base was taxable income for all but a few returns. Those few returns are identified in table 21 as "alternative tax computation returns with capital gains tax only," and are illustrated in example 3 on page 30.

The individual income tax (before credits) was \$45.7 billion for 1962. The tax on individual income was an

amount generated by applying to the tax base either (1) the normal tax and surtax rates (shown in the tax computation schedules reproduced at the end of this report) which ranged from 20 percent to 91 percent, or (2) the capital gains tax rate, or (3) a combination of both.

Returns of taxpayers in category (1) above numbered about 50.5 million and the tax reported was \$42.5 billion. Returns of taxpayers in categories (2) and (3) numbered only slightly more than 89,000, but showed \$3.2 billion of tax, about \$1.1 billion of which resulted from the capital gains rate.

Table 21 shows that tax base of \$117.5 billion (60.1 percent of the total) was taxed at the 20 percent rate, a rate applicable to (1) the initial \$4,000 of tax base on joint returns and returns of surviving spouse, and (2) the initial \$2,000 of tax base on all other returns. The tax generated at the 20 percent rate amounted to \$23.5 billion, 51.4 percent of the total tax before credits.

An explanation of the special classification and terms used in tables M, 20, and 21, can be found on page 29.

JOINT RETURNS NUMBERED ALMOST 60 PERCENT OF TOTAL FILED

Tables N and O summarize the number of returns, adjusted gross income, taxable income, and deductions for 1962 by marital status of the taxpayer.

Joint returns of husbands and wives increased by 424,000 over 1961 to 37.1 million for 1962. Joint returns represented 59.1 percent of all returns, and showed 77.8 percent of total adjusted gross income and 76.7 percent of total taxable income. Returns of single persons increased by more than 856,000 over 1961 to 20.0 million. These particular returns represented 31.9 percent of total returns, and showed 16.1 percent and 17.9 percent of the totals of adjusted gross income and taxable income, respectively.

Table N.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND TAXABLE INCOME BY MARITAL STATUS OF TAXPAYER
[Taxable and nontaxable returns]

Marital status of taxpayer	Returns		Adjusted gross income less deficit (Thousand dollars)	Taxable income (Thousand dollars)
	Number	Percent of total		
	(1)	(2)	(3)	(4)
Total.....	62,712,386	100.0	348,701,666	195,320,479
Joint returns of husbands and wives.....	37,087,448	59.1	271,431,648	149,778,108
Separate returns of husbands and wives..	3,674,965	5.9	11,903,597	5,420,087
Returns of heads of household.....	1,618,704	2.6	8,175,354	4,625,099
Returns of surviving spouse.....	321,128	0.5	1,148,019	495,077
Returns of single persons not head of household or surviving spouse.....	20,010,141	31.9	56,042,848	35,002,108

Separate returns of husbands and wives, returns of heads of household, and returns of surviving spouse comprised only 9.0 percent of all returns, and accounted for only 6.1 percent and 5.4 percent of total adjusted gross income and total taxable income, respectively.

The proportion of taxpayers itemizing deductions varied significantly according to marital status, as shown in table O. While 55 percent of the joint returns showed deductions itemized, less than 20 percent of the returns of single persons did. Over 60 percent of returns of heads of household and 55 percent of returns of surviving spouse showed deductions itemized; however, deductions were shown on only 23 percent of the separate returns of husbands and wives.

SOURCES OF DATA

Individual income tax data were estimated from a sample of unaudited tax returns, Forms 1040 and 1040A, filed by citizens and residents during the calendar year 1963 in the district offices of the Internal Revenue Service, and with the Director of International Operations in the National Office. The sample was designed to repre-

Table O.—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS: AMOUNT OF DEDUCTION BY MARITAL STATUS OF TAXPAYER

Marital status of taxpayer	All returns	Returns with no adjusted gross income	Returns with standard deductions		Returns with itemized deductions		Contributions	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	62,712,386	421,791	35,839,490	13,142,494	26,451,105	41,660,909	25,144,355	7,516,088
Joint returns of husbands and wives.....	37,087,448	264,049	16,350,445	8,395,614	20,472,956	34,960,338	19,642,346	6,114,165
Separate returns of husbands and wives.....	3,674,965	23,574	2,806,988	713,672	844,403	1,008,666	769,100	201,707
Returns of heads of household.....	1,618,704	9,844	634,740	269,469	974,120	1,188,398	927,189	203,880
Returns of surviving spouse.....	321,128	4,916	138,264	36,776	177,950	193,755	163,182	33,465
Returns of single persons not head of household or surviving spouse.....	20,010,141	119,408	15,909,053	3,726,963	3,981,679	4,309,765	3,642,537	962,863

Marital status of taxpayer	Interest		Taxes		Medical and dental expense		Other deductions
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Total.....	20,593,687	10,274,461	26,046,964	13,044,911	16,090,093	6,078,699	4,746,750
Joint returns of husbands and wives.....	17,271,836	9,318,756	20,299,934	11,249,493	12,360,269	4,595,447	3,680,599
Separate returns of husbands and wives.....	585,246	213,193	813,746	269,081	509,598	160,918	163,725
Returns of heads of household.....	669,421	212,661	958,690	336,421	646,253	250,143	185,270
Returns of surviving spouse.....	116,740	36,230	173,856	59,402	127,157	41,722	22,951
Returns of single persons not head of household or surviving spouse.....	1,940,453	493,622	3,800,738	1,130,515	2,446,815	1,030,665	692,213

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

NOTE: Detail may not add to total because of rounding.

sent all returns for the income year 1962 regardless of when filed. Most of the returns were filed by taxpayers with calendar-year accounting periods, but a small number did have noncalendar-year accounting periods. Tentative returns were excluded from the sample. Returns with no information regarding income and tax were included in the sample for purposes of obtaining a count of returns filed, but were excluded from the tables. Amended returns were included in the sample only if the original could be located and excluded.

An individual income tax return was required of (1) every citizen, resident alien, and bona fide resident of Puerto Rico under 65 years of age (including minors) who had \$600 or more of gross income for the year, (2) every citizen or resident 65 years or over who had \$1,200 or more gross income for the year, and (3) every person regardless of age or gross income who had self-employment income of \$400 or more during the tax year. Gross income, for purposes of filing, included income earned from sources outside the United States, even though the income was exempt from tax. However, in the case of individuals who were residents of Puerto Rico, gross income, for purposes of filing, did not include income derived from sources within Puerto Rico except amounts received for services performed as an employee of the United States.

Individuals who had tax withheld from wages, but whose income was less than that required for filing, usually filed to obtain a refund of tax withheld, although they were not otherwise required to file.

Taxpayers had a choice of two return forms for reporting their income for 1961. Form 1040A, the card-form, was available to individuals who had less than \$10,000 adjusted gross income consisting of wages reported on withholding statements (Form W-2) and not more than \$200 of dividends, interest, and wages not subject to income tax withholding.

The simplified Form 1040, introduced for 1961, was continued for 1962 with some revisions. The Form 1040 was a two-page form with attached schedules. If an individual's income was entirely from salaries and wages he needed only to file the principal two-page form. If, in addition to salaries and wages, an individual had only interest income, he could also file the two-page form with an attachment listing the sources of his interest income. Individuals who had income from sources other than salaries and wages and interest were required to report that income on supplementary schedules.

The principal change in the Form 1040 for 1962 (over that for 1961) was that taxpayers were required to report all dividends and interest separately; whereas for 1961, those individuals whose income was solely from salaries and wages and not more than \$200 of dividends and interest were not required to state separately their amounts of dividends and interest.

Table P presents a comparison of the number of returns for the current year with those for 1961 by form of return filed, size of adjusted gross income, and type of deduction reported. Forms 1040 for 1962 numbered 44.5 million, an increase of 2.1 million returns over 1961. Forms 1040A, which decreased for the first time since 1955, numbered 18.2 million, a drop of 934,000 returns from 1961.

Table P.—NUMBER OF RETURNS BY FORM OF RETURN: 1962 AND 1961
(Taxable and nontaxable returns)

Form of return, type of deduction, and income group	1962	1961	Increase or decrease (-), 1962 over 1961
(1)	(2)	(3)	
Grand total.....	62,712,386	61,499,420	1,212,966
With standard deduction.....	35,839,490	35,805,797	33,733
With itemized deduction.....	26,451,105	25,261,832	1,189,273
With no adjusted gross income.....	421,791	431,831	-10,040
Standard deduction returns on which tax table was used (included above) ¹	25,430,347	25,864,744	-434,397
Form 1040A			
Total.....	18,200,287	19,134,674	-934,387
With standard deduction, total.....	18,200,287	19,133,362	-933,075
Adjusted gross income under \$5,000.....	14,988,791	15,704,264	-715,473
Adjusted gross income \$5,000 or more.....	3,211,496	3,429,098	-217,602
With no adjusted gross income.....	-	(2)	(2)
Form 1040			
Total.....	44,512,099	42,364,746	2,147,353
Adjusted gross income under \$5,000.....	19,131,668	19,001,152	130,516
Adjusted gross income \$5,000 under \$10,000.....	18,304,402	17,377,014	927,388
Adjusted gross income \$10,000 or more.....	7,076,029	6,006,580	1,069,449
With standard deduction, total.....	17,639,203	16,672,395	966,808
Adjusted gross income under \$5,000.....	10,441,556	10,160,480	281,076
Adjusted gross income \$5,000 under \$10,000.....	5,514,888	5,006,611	508,277
Adjusted gross income \$10,000 or more.....	1,682,759	1,505,304	177,455
With itemized deductions, total.....	26,451,105	25,261,832	1,189,273
Adjusted gross income under \$5,000.....	8,268,321	8,410,153	-141,832
Adjusted gross income \$5,000 under \$10,000.....	12,789,514	12,350,403	439,111
Adjusted gross income \$10,000 or more.....	5,393,270	4,501,276	891,994
With no adjusted gross income.....	421,791	430,519	-8,728

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹Taxpayers with adjusted gross income under \$5,000 may obtain the standard deduction only by using the tax table.

²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

The standard deductions was elected on 35.8 million returns, Forms 1040 and 1040A. Although this was a slight increase of 34,000 returns over 1961, the proportion of standard deduction returns to all returns continued to decline, dropping to 57.1 percent for 1962.

Individuals who had income under \$5,000 and desired the standard deduction were required to use the optional tax table to obtain the deduction and compute their tax. There were 25.4 million returns of taxpayers using the optional tax table for 1962, 434,000 less than for 1961.

DESCRIPTION OF THE SAMPLE AND LIMITATIONS OF THE DATA

The data presented for individual income tax returns for 1962 were based on a stratified systematic sample, selected before audit, of all Forms 1040 and 1040A filed during 1963. The total sample consisted of 484,952 returns, about 0.77 percent of the total number filed for the year.

Sample selection.--Returns were grouped by type of return, presence or absence of business income, size class of adjusted gross income, taxpayment status, and by the 62 district offices and the Office of International Operations in Washington, D. C. The sample design was adapted to fit regular return sorting and grouping procedures employed by district offices to facilitate the processing of returns for revenue collection and audit purposes.

For sample purposes, the groups were combined in sample strata, primarily on the basis of adjusted gross income which correlates well with the principal income and tax characteristics being estimated.

Within each of the groups, returns were assigned consecutive account numbers and the sample was selected systematically by withdrawing from the various groups all returns with designated account numbers. For example, Form 1040A returns were selected according to the prescribed rate of 2 in 1,000 by drawing returns having account numbers ending in 111 and 777.

Table Q shows the number of returns filed, the number of returns in the sample, and the prescribed sampling rate by sampling strata.

Method of estimation.--Estimates for all returns filed were determined by multiplying the sample data by "weighting factors" obtained by dividing the total number of returns in each sampling stratum by the number of sample returns received from that stratum. For instance, the "weighting factor" of 494.99 for Form 1040A returns was obtained by dividing the number of returns in the sample, 36,791, into the total number of returns filed, 18,211,034. The primary sources of population data were counts made and submitted by the district offices and the Office of International Operations showing the number of Form 1040 and 1040A returns filed during the calendar year 1963.

A comparison of the estimated number of returns shown in the national tables of this report with the number of returns reported filed in the district offices, as shown in table Q, will disclose slight differences. These differences occur for the following reasons: (1) an estimated 63,528 returns were excluded from the tables because they showed no income information, (2) returns were classified in the proper adjusted gross income size class regardless of the sampling strata to which they were assigned in the field offices, and (3) weighted estimates were rounded.

Table Q.—NUMBER OF INDIVIDUAL INCOME TAX RETURNS FILED, NUMBER IN SAMPLE, AND THE PRESCRIBED SAMPLING RATE BY SAMPLING STRATUM, 1962
(Taxable and nontaxable returns)

Sampling stratum	Number of returns filed	Number of returns in sample	Prescribed sampling rate
	(1)	(2)	(3)
Total all returns.....	62,775,187	484,952	-
Form 1040A.....	18,211,034	36,791	2/1000
Forms 1040, adjusted gross income—			
Under \$10,000:			
Nonbusiness.....	28,830,099	58,459	2/1000
Schedules C and F.....	8,440,088	86,424	1/100
\$10,000 under \$50,000, nonbusiness.....	5,131,384	153,314	3/100
\$10,000 under \$50,000, Schedules C and F.....	1,466,714	43,888	3/100
\$50,000 under \$100,000, nonbusiness.....	62,640	17,323	3/10
\$50,000 under \$100,000, Schedules C and F.....	210,053	99,682	3/10
\$100,000 and over:			
Nonbusiness.....	14,102	14,102	1/1
Schedules C and F.....	13,591	13,591	1/1
Prior year delinquent:			
Adjusted gross income under \$50,000.....	389,348	3,256	1/100
Adjusted gross income \$50,000 and over.....	134	134	1/1

One set of "weighting factors" was used for national tabulations, and one set for State tabulations. Reports received from each district field office showing the number of returns filed by sampling stratum were used to derive "weighting factors" for the State tabulations. The "weighting factors" for the national tabulations were based on the aggregate number of returns filed in each stratum throughout all district offices. The achieved sampling ratios varied sufficiently among districts to

warrant using two separate series of weights. The use of two separate series of weights resulted in slight differences between totals in the tables showing distributions by States and corresponding items in the national tables.

Sampling variability.--The data from returns showing adjusted gross income of \$100,000 or more are for the most part not subject to sampling variability since all such returns were included in the sample. However, the estimates which include data from returns showing adjusted gross income under \$100,000 are subject to sampling variability. Table R shows the estimates and their relative sampling variabilities for some of the items presented in table 4 on page 38. The relative sampling variability is the sampling variability expressed as a percent of the estimate. The sampling variability at the two standard deviation level when added to and subtracted from the estimate provides the computed upper and lower limits within which 19 out of 20 estimates derived from similarly selected samples would be expected to fall.

"Upper limit" relative sampling variability estimates based on a special formula are shown in table S for frequency estimates in general. Table S provides, for any specific frequency estimate, a percent that is somewhat higher than that which would have been yielded by the standard formula. For instance, if data from returns showing adjusted gross income under \$10,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability will be less than 14 percent. As another example, if data from returns showing adjusted gross income of \$10,000 under \$50,000 reveal 100,000 returns having a certain characteristic, then the relative sampling variability of this estimate will be less than 4 percent.

Data have been deleted from the tables where the estimated relative sampling variability was judged to be excessive. Where such a deletion has been made, the applicable cells have been appropriately footnoted.

Response and other nonsampling errors.--In processing returns for collection purposes in the district offices and, later, in processing the sample of such returns for statistical purposes, several steps were taken to reduce taxpayer-reporting errors and other errors introduced in data processing operations. Over 90 percent of all individual returns filed during 1963 were mathematically verified before they were made available for sample selection. Any corrections resulting from mathematical verification of the taxpayer's entries are reflected in the data tabulated.

In transcribing and tabulating the information from the sampled returns, additional checks were imposed to improve the quality of the resulting estimates. Returns which showed data in accompanying schedules but not on appropriate return lines, and returns with other obvious errors were edited and recording errors amended. Mechanical transcribing was verified by the process of repeat card punching and, prior to tabulating, numerous tests for consistency were applied using an electronic computer, to assure that proper balance and relationship between return items and statistical classification were maintained.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns			Adjusted gross income			Salaries and wages (net)			Business, farm, or profession			Sales of capital assets			Sales of property other than capital assets		
	Number	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Net profit	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Net gain	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	
Grand total.....	42,712,386	0.02	348,701,466	0.23	283,372,515	0.20	26,851,131	0.64	2,925,775	4.00	6,821,421	1.70	1,050,393	2.78	68,826	14.74	285,266	12.44
Excludable returns, total.....	50,992,863	0.24	330,646,415	0.27	270,266,344	0.33	24,017,302	0.72	1,330,599	4.28	6,114,690	1.41	895,590	2.75	57,239	16.83	152,193	12.05
\$400 under \$1,000.....	1,426,360	3.24	1,399,623	3.56	1,100,286	2.77	39,138	8.86	3,299	45.69	4,233	46.09	3,987	77.16	(2)	(2)	(2)	(2)
\$1,000 under \$2,000.....	2,025,367	2.78	2,826,311	2.79	2,583,643	2.99	168,926	6.76	10,335	28.03	14,469	28.74	6,189	47.16	(2)	(2)	(2)	(2)
\$2,000 under \$3,000.....	2,267,367	2.92	3,531,718	2.92	3,048,647	3.22	268,145	5.54	22,151	21.23	24,988	19.65	11,027	33.89	(2)	(2)	(2)	(2)
\$3,000 under \$4,000.....	2,288,180	2.91	5,153,458	2.72	4,466,009	3.01	337,909	4.88	33,460	15.98	35,553	21.04	10,574	33.01	(2)	(2)	(2)	(2)
\$4,000 under \$5,000.....	2,486,921	2.99	6,857,125	2.59	5,926,207	2.88	460,708	4.50	38,360	17.83	51,340	18.77	15,192	27.94	(2)	(2)	(2)	(2)
\$5,000 under \$6,000.....	2,713,762	2.47	8,182,135	2.47	7,674,715	2.74	596,340	4.35	51,758	15.72	72,287	18.41	18,548	25.38	(2)	(2)	(2)	(2)
\$6,000 under \$7,000.....	2,793,987	2.43	10,481,858	2.43	9,085,121	2.69	692,329	4.33	64,339	12.11	82,565	16.70	24,902	23.86	(2)	(2)	(2)	(2)
\$7,000 under \$8,000.....	2,899,090	2.38	12,320,352	2.38	10,864,097	2.51	753,785	4.35	68,562	13.73	82,885	16.76	23,812	22.61	(2)	(2)	(2)	(2)
\$8,000 under \$9,000.....	2,931,861	2.36	13,929,136	2.36	12,327,572	2.58	837,374	4.29	66,648	13.81	95,894	18.58	28,767	20.10	(2)	(2)	(2)	(2)
\$9,000 under \$10,000.....	5,945,000	1.61	32,693,786	1.72	2,623,665	1.74	1,623,467	3.32	116,200	9.01	187,964	12.92	58,456	14.95	(2)	(2)	(2)	(2)
\$10,000 under \$11,000.....	5,306,597	1.71	34,407,566	1.72	31,393,407	1.83	1,925,973	3.73	105,993	10.41	134,678	13.36	62,904	14.34	(2)	(2)	(2)	(2)
\$11,000 under \$12,000.....	4,303,518	1.92	32,165,639	1.92	29,389,133	2.05	1,425,013	4.02	81,552	12.81	168,979	13.92	62,254	14.74	(2)	(2)	(2)	(2)
\$12,000 under \$13,000.....	3,233,674	2.24	27,424,222	2.24	24,825,222	2.39	1,240,007	4.73	70,985	17.91	184,310	15.35	50,363	15.40	(2)	(2)	(2)	(2)
\$13,000 under \$14,000.....	2,968,655	2.62	27,721,625	2.52	20,339,215	2.82	1,113,400	5.26	49,176	18.15	67,929	15.66	54,165	15.40	(2)	(2)	(2)	(2)
\$14,000 under \$15,000.....	1,795,423	0.97	18,797,894	0.97	16,649,482	1.05	981,771	3.27	34,232	12.81	163,913	5.96	49,427	6.35	(2)	(2)	(2)	(2)
\$15,000 under \$16,000.....	1,245,999	1.16	14,283,702	1.16	12,380,714	1.26	852,774	3.74	27,353	15.10	156,172	6.62	42,171	5.66	(2)	(2)	(2)	(2)
\$16,000 under \$17,000.....	855,897	1.24	10,670,310	1.24	8,929,235	1.47	741,841	4.33	27,868	19.92	139,381	7.17	35,653	7.28	(2)	(2)	(2)	(2)
\$17,000 under \$18,000.....	993,777	1.62	7,989,180	1.62	6,464,760	1.82	679,034	4.64	21,099	38.61	113,144	8.26	27,959	7.25	(2)	(2)	(2)	(2)
\$18,000 under \$19,000.....	440,499	1.99	6,757,766	1.99	4,935,354	2.31	623,926	5.02	16,592	20.12	119,242	8.26	27,959	7.25	(2)	(2)	(2)	(2)
\$19,000 under \$20,000.....	1,045,363	1.18	17,777,463	1.18	12,145,350	1.46	2,402,031	2.70	56,886	13.45	461,295	4.72	93,217	36.81	(2)	(2)	(2)	(2)
\$20,000 under \$21,000.....	4,048,877	1.92	8,995,421	1.93	4,850,082	2.64	1,716,668	3.74	57,205	29.86	323,680	7.96	54,491	5.57	(2)	(2)	(2)	(2)
\$21,000 under \$22,000.....	536,118	1.48	17,879,811	1.48	6,539,179	2.48	3,765,482	2.06	134,434	31.21	936,598	4.19	98,649	3.39	(2)	(2)	(2)	(2)
\$22,000 under \$23,000.....	1,230,250	0.83	7,963,599	0.86	6,233,248	1.49	1,133,139	2.28	76,931	8.23	736,562	2.60	27,065	2.11	(2)	(2)	(2)	(2)
\$23,000 under \$24,000.....	15,712	0.50	1,875,601	0.49	502,136	6.70	120,865	1.77	30,213	1.37	30,213	0.85	4,934	0.96	(2)	(2)	(2)	(2)
\$24,000 under \$25,000.....	5,019	(3)	859,035	(3)	187,890	(3)	31,059	(3)	16,412	(3)	264,288	(3)	796	(3)	(2)	(2)	(2)	(2)
\$25,000 under \$26,000.....	5,110	(3)	1,447,070	(3)	209,299	(3)	29,999	(3)	27,568	(3)	489,546	(3)	470	(3)	(2)	(2)	(2)	(2)
\$26,000 under \$27,000.....	804	(3)	533,026	(3)	279,778	(3)	3,555	(3)	12,346	(3)	274,143	(3)	64	(3)	(2)	(2)	(2)	(2)
\$27,000 under \$28,000.....	342	(3)	676,146	(3)	13,789	(3)	7,392	(3)	10,581	(3)	367,331	(3)	28	(3)	(2)	(2)	(2)	(2)
Adjustable returns, total.....	12,620,423	0.08	318,059,031	1.59	2,833,499	1.86	3,106,771	1.92	1,595,176	6.44	706,771	11.03	154,803	10.24	11,997	27.58	133,073	22.83
Nonadjustable returns, total.....	421,791	3.96	3,159,526	9.02	229,642	15.99	39,329	28.65	1,059,035	8.98	206,126	34.40	46,371	27.03	(2)	(2)	(2)	(2)
No adjustable gross income.....	4,622,659	1.99	1,304,371	2.25	1,245,176	2.62	123,011	7.71	91,111	13.46	33,874	35.91	12,766	56.81	(2)	(2)	(2)	(2)
Under \$400.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$400 under \$1,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$1,000 under \$2,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$2,000 under \$3,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$3,000 under \$4,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$4,000 under \$5,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$5,000 under \$6,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$6,000 under \$7,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$7,000 under \$8,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$8,000 under \$9,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$9,000 under \$10,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$10,000 under \$11,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$11,000 under \$12,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$12,000 under \$13,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$13,000 under \$14,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$14,000 under \$15,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$15,000 under \$16,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$16,000 under \$17,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$17,000 under \$18,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$18,000 under \$19,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$19,000 under \$20,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$20,000 under \$21,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61	341,866	3.61	77,033	34.01	53,311	13.94	9,971	29.68	(2)	(2)	(2)	(2)
\$21,000 under \$22,000.....	1,689,776	2.96	2,078,686	2.98	3,141,866	3.61												

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Dividends (after exclusions)			Interest received			Life expectancy method			Pensions and annuities			3-year method			Net income			Net loss			Net income			Net loss		
	Amount (Thousand dollars)	Relative sampling variability (Percent)	billion	Amount (Thousand dollars)	Relative sampling variability (Percent)	billion	Amount (Thousand dollars)	Relative sampling variability (Percent)	billion	Amount (Thousand dollars)	Relative sampling variability (Percent)	billion	Amount (Thousand dollars)	Relative sampling variability (Percent)	billion	Amount (Thousand dollars)	Relative sampling variability (Percent)	billion	Amount (Thousand dollars)	Relative sampling variability (Percent)	billion	Amount (Thousand dollars)	Relative sampling variability (Percent)	billion	Amount (Thousand dollars)	Relative sampling variability (Percent)	billion
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
Grand total.....	10,639,818	1.34	7,155,412	1.44	1,349,567	5.09	972,926	6.61	3,933,475	2.45	1,653,070	5.79	584,339	5.22	775,016	39.34											
Taxable returns, total.....	3,919,785	1.35	6,027,036	1.50	964,946	6.44	658,869	6.29	3,103,162	2.54	795,181	3.62	311,045	5.07	53,297	32.58											
\$600 under \$1,000.....	11,745	31.36	18,477	24.64	(1)	(1)	(2)	(2)	6,991	38.24	1,197	73.04	(1)	(2)	(2)	(2)											
\$1,000 under \$1,500.....	34,325	23.37	58,962	13.19	11,654	32.42	5,188	24.52	24,123	24.52	2,987	29.12	(1)	(2)	(2)	(2)											
\$1,500 under \$2,000.....	120,363	20.89	229,684	12.59	30,664	18.63	18,683	46.62	53,199	16.13	11,079	41.65	3,923	64.01	(2)	(2)											
\$2,000 under \$2,500.....	122,943	19.00	228,963	12.43	37,873	28.35	27,710	34.80	64,863	18.08	13,077	27.37	7,288	48.55	(2)	(2)											
\$2,500 under \$3,000.....	81,595	19.00	152,963	12.43	37,873	28.35	27,710	34.80	64,863	18.08	13,077	27.37	7,288	48.55	(2)	(2)											
\$3,000 under \$3,500.....	131,620	17.05	251,879	11.20	50,281	28.77	49,235	31.24	122,967	16.34	22,734	26.63	9,594	47.28	(2)	(2)											
\$3,500 under \$4,000.....	123,281	17.08	196,972	10.47	43,008	30.32	48,300	33.22	109,244	17.46	27,683	28.06	9,473	44.36	(2)	(2)											
\$4,000 under \$4,500.....	117,680	18.47	193,839	11.17	37,424	27.81	37,424	35.34	108,002	18.45	28,965	26.65	10,340	44.36	(2)	(2)											
\$4,500 under \$5,000.....	261,914	13.22	413,932	7.63	97,002	22.92	71,334	28.38	222,452	13.22	69,858	13.57	13,333	41.05	(2)	(2)											
\$5,000 under \$5,500.....	285,944	14.84	400,576	7.35	72,306	27.13	58,554	36.45	186,246	12.77	70,303	13.52	14,352	43.63	(2)	(2)											
\$5,500 under \$6,000.....	258,800	14.61	363,507	8.15	74,797	28.40	47,479	34.30	191,807	13.21	68,183	12.70	15,790	46.70	(2)	(2)											
\$6,000 under \$6,500.....	267,855	16.06	301,272	9.32	44,843	42.46	38,442	50.56	135,881	18.71	49,218	18.72	15,535	54.89	(2)	(2)											
\$6,500 under \$7,000.....	250,569	5.02	268,951	3.15	28,863	12.24	23,854	15.16	136,610	6.46	44,784	8.18	13,620	23.41	1,077	73.19											
\$7,000 under \$7,500.....	222,958	5.87	197,452	4.35	20,822	16.13	17,714	19.95	104,737	8.03	24,327	11.42	12,477	26.94	999	70.99											
\$7,500 under \$8,000.....	166,254	6.62	166,254	4.63	17,115	18.36	9,692	24.74	80,524	8.97	20,067	13.22	13,477	31.48	(2)	(2)											
\$8,000 under \$8,500.....	298,089	6.47	152,465	5.34	14,468	18.38	8,887	26.15	78,634	9.68	16,989	14.85	10,508	29.19	(2)	(2)											
\$8,500 under \$9,000.....	816,715	3.86	498,834	3.24	40,662	13.83	31,535	20.48	272,352	5.68	54,772	10.32	50,171	16.31	5,257	59.45											
\$9,000 under \$9,500.....	658,653	5.35	399,245	4.44	39,446	16.78	26,216	32.29	165,042	7.79	69,463	12.50	28,576	25.34	1,668	55.96											
\$9,500 under \$10,000.....	1,923,542	3.54	689,267	3.68	56,794	24.63	25,282	30.35	437,433	5.24	77,829	12.51	96,382	12.16	11,321	30.98											
\$10,000 under \$10,500.....	704,191	6.72	484,295	5.48	48,429	11.77	31,487	13.13	333,726	1.56	9,132	4.96	19,532	3.93	3,468	1.96											
\$10,500 under \$11,000.....	108,976	(1)	2,312	(1)	1,433	(1)	1,433	(1)	15,765	(1)	4,636	(1)	17,738	(1)	5,284	(1)											
\$11,000 under \$11,500.....	30,671	(1)	2,312	(1)	1,433	(1)	1,433	(1)	15,765	(1)	4,636	(1)	17,738	(1)	5,284	(1)											
\$11,500 under \$12,000.....	13,898	(1)	944	(1)	110	(1)	110	(1)	2,640	(1)	2,056	(1)	11,319	(1)	2,460	(1)											
\$12,000 or more.....	201,352	(1)	284	(1)	280	(1)	280	(1)	1,132	(1)	1,566	(1)	6,528	(1)	2,237	(1)											
Non-taxable returns, total.....	720,033	6.70	1,120,376	4.61	445,521	8.29	314,117	10.88	824,313	6.73	272,889	19.99	73,294	19.27	(2)	(2)											
No adjusted gross income.....	33,104	32.13	71,197	29.18	2,788	75.35	(2)	(2)	67,465	55.46	125,172	40.86	16,039	54.24	(2)	(2)											
Under \$600.....	38,443	32.86	50,666	11.31	9,331	49.37	3,103	55.77	46,395	13.84	13,693	31.45	3,831	46.31	(2)	(2)											
\$600 under \$1,000.....	34,233	19.73	89,664	11.12	18,778	26.15	7,113	40.21	77,637	11.81	13,988	38.28	2,825	30.24	(2)	(2)											
\$1,000 under \$1,500.....	57,943	15.27	173,642	9.01	57,983	18.03	31,691	24.36	123,994	10.84	22,399	33.02	6,046	33.24	(2)	(2)											
\$1,500 under \$2,000.....	78,603	15.77	173,657	9.01	50,788	16.64	50,788	21.99	123,994	10.84	22,399	33.02	6,046	33.24	(2)	(2)											
\$2,000 under \$2,500.....	72,654	17.61	162,128	11.35	67,965	17.30	67,965	22.05	159,753	15.08	17,653	40.93	4,507	49.48	(2)	(2)											
\$2,500 under \$3,000.....	54,480	23.35	95,946	14.95	56,384	24.45	56,384	26.10	75,059	18.29	9,893	42.30	8,201	56.88	(2)	(2)											
\$3,000 under \$3,500.....	81,865	19.52	38,876	31.65	26,086	40.76	49,887	25.77	49,887	25.77	10,536	55.00	3,934	54.23	(2)	(2)											
\$3,500 under \$4,000.....	121,151	15.15	121,151	15.15	121,151	15.15	121,151	15.15	121,151	15.15	121,151	15.15	121,151	15.15	(2)	(2)											
\$4,000 under \$4,500.....	30,161	35.99	6,650	33.13	13,229	61.16	13,229	72.47	16,541	40.32	9,892	67.16	3,936	42.52	(2)	(2)											
\$4,500 under \$5,000.....	26,633	48.07	3,461	35.99	6,650	86.90	13,229	72.47	16,541	40.32	9,892	67.16	3,936	42.52	(2)	(2)											
\$5,000 or more.....	231,751	13.96	104,865	19.14	13,612	58.47	20,430	60.35	67,203	25.77	19,011	30.69	8,701	49.24	(2)	(2)											
Returns under \$5,000.....	1,174,476	6.19	2,843,398	6.66	513,897	8.63	1,360,426	4.87	393,893	34.23	323,859	34.23	114,630	14.78	(2)	(2)											
Returns under \$10,000.....	1,391,092	6.21	1,886,696	3.64	349,834	12.48	889,134	15.53	938,194	6.32	324,959	6.83	96,568	20.79	(2)	(2)											
Returns \$10,000 or more.....	8,074,250	1.15	3,020,376	1.26	262,666	6.20	169,433	7.37	1,614,825	2.42	344,268	3.78	371,141	5.01	49,787	11.77											

Footnotes at end of table.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Partnership				Estates and trusts				Other sources				Exemptions				Taxable income				Income tax before credit			
	Net profit		Net loss		Income		L-9		Amount		Relative sampling variability		Amount		Relative sampling variability		Amount		Relative sampling variability		Amount		Relative sampling variability	
	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Grand total.....	16,210,149	1,31	855,832	9,63	691,986	5,45	29,455	36,77	2,743,416	6,11	107,965,946	0,30	195,320,479	0,31	15,691,515	0,30								
Taxable returns, total.....	9,868,535	1,34	486,355	6,23	636,582	5,51	17,138	24,10	2,734,546	3,35	85,096,649	0,39	196,951,647	0,31	15,613,915	0,30								
\$400 under \$1,000.....	7,457	28,25	(2)	(2)	3,586	53,74	(2)	(2)	(2)	(2)	851,764	3,54	312,393	3,01	125,459	4,50								
\$1,000 under \$2,000.....	18,666	18,97	(2)	(2)	7,234	31,56	(2)	(2)	(2)	(2)	1,472,196	2,84	1,222,092	3,01	254,891	2,10								
\$2,000 under \$4,000.....	283,002	17,27	(2)	(2)	5,633	63,44	(2)	(2)	(2)	(2)	1,547,867	3,42	1,222,219	3,01	364,211	2,10								
\$4,000 under \$8,000.....	44,202	16,11	(2)	(2)	4,360	67,42	(2)	(2)	(2)	(2)	2,216,201	2,95	2,232,451	3,11	440,145	2,10								
\$8,000 under \$16,000.....	58,385	15,75	6,778	65,57	8,998	51,37	(2)	(2)	(2)	(2)	2,751,811	2,86	3,144,769	2,97	638,766	2,97								
\$16,000 under \$32,000.....	177,635	13,76	9,629	67,46	16,791	52,63	(2)	(2)	(2)	(2)	3,405,483	2,76	4,174,676	2,82	841,194	2,81								
\$32,000 under \$64,000.....	107,195	11,90	7,441	47,86	14,871	49,77	(2)	(2)	(2)	(2)	3,925,483	2,73	5,059,269	2,76	1,134,331	2,71								
\$64,000 under \$128,000.....	178,493	10,54	6,993	41,94	11,941	58,37	(2)	(2)	(2)	(2)	4,997,332	2,69	6,814,607	2,66	1,388,472	2,68								
\$128,000 under \$256,000.....	309,156	9,21	18,421	42,58	23,190	42,19	(2)	(2)	(2)	(2)	11,144,686	1,83	16,419,495	1,78	3,364,034	1,80								
\$256,000 under \$512,000.....	399,922	8,65	25,412	36,07	24,836	52,18	(2)	(2)	(2)	(2)	13,227,502	1,73	17,662,131	1,68	3,613,962	1,74								
\$512,000 under \$1,024,000.....	347,546	9,82	17,103	43,07	26,991	42,17	(2)	(2)	(2)	(2)	7,093,637	2,37	15,933,896	2,32	3,311,763	2,34								
\$1,024,000 under \$2,048,000.....	351,433	10,81	16,288	45,22	14,605	58,32	(2)	(2)	(2)	(2)	5,208,126	2,87	13,953,385	2,69	2,918,862	2,71								
\$2,048,000 under \$4,096,000.....	321,963	6,42	14,908	22,61	26,758	16,19	70,3	77,29	(2)	(2)	3,966,235	1,13	11,971,563	0,96	2,322,161	0,96								
\$4,096,000 under \$8,192,000.....	311,721	6,22	14,814	24,73	21,380	17,63	278	51,76	(2)	(2)	2,695,216	1,36	9,442,947	1,15	2,016,269	1,15								
\$8,192,000 under \$16,384,000.....	275,227	6,95	12,274	28,03	19,639	17,58	368	61,64	(2)	(2)	1,865,866	1,32	7,260,742	1,33	1,579,893	1,33								
\$16,384,000 under \$32,768,000.....	263,221	7,98	10,121	34,46	18,433	20,26	345	78,03	(2)	(2)	1,744,568	1,32	5,277,459	1,31	1,223,525	1,31								
\$32,768,000 under \$65,536,000.....	246,353	7,98	7,951	35,49	19,111	24,14	(2)	(2)	(2)	(2)	953,638	1,32	4,277,459	1,97	1,436,325	1,97								
\$65,536,000 under \$131,072,000.....	1,065,173	4,17	43,577	17,30	62,136	11,38	(2)	23,14	(2)	(2)	2,324,335	1,41	12,842,030	1,16	3,036,651	1,17								
\$131,072,000 under \$262,144,000.....	2,402,285	3,12	44,673	13,16	107,524	12,66	(2)	3,66	(2)	(2)	6,456,552	1,41	6,766,522	1,46	1,748,641	1,48								
\$262,144,000 under \$524,288,000.....	1,175,019	2,27	57,701	12,32	71,798	6,80	2,238	26,38	(2)	(2)	2,770,157	0,94	6,446,012	0,86	2,758,680	0,89								
\$524,288,000 under \$1,048,576,000.....	245,417	1,32	18,398	1,94	19,854	1,35	896	(2)	(2)	(2)	34,388	0,97	1,496,096	0,51	773,677	0,51								
\$1,048,576,000 under \$2,097,152,000.....	95,760	(3)	15,026	(2)	8,495	(2)	361	(2)	(2)	(2)	12,383	(2)	16,689	(2)	672,503	(2)								
\$2,097,152,000 under \$4,194,304,000.....	169,017	(3)	22,697	(2)	13,541	(2)	569	(2)	(2)	(2)	1,616	(2)	10,641	(2)	1,193,146	(2)								
\$4,194,304,000 under \$8,388,608,000.....	119,139	(3)	9,075	(2)	5,114	(2)	275	(2)	(2)	(2)	1,673	(2)	419,625	(2)	655,966	(2)								
\$8,388,608,000 under \$16,777,216,000.....	9,386	(3)	5,779	(2)	2,436	(2)	5	(2)	(2)	(2)	5,148	(2)	666	(2)	232,774	(2)								
Nontaxable returns, total.....	401,614	6,93	385,477	18,86	59,464	15,08	12,717	64,53	(2)	(2)	22,814,297	1,23	386,812	6,05	79,657	6,05								
No adjusted gross income.....	24,405	34,60	278,399	24,93	(2)	(2)	(2)	(2)	2,425,100	45,86	699,977	4,26	(2)	(2)	(2)	(2)								
Under \$400.....	14,319	33,91	12,687	46,01	(2)	(2)	(2)	(2)	3,303,334	2,37	(2)	(2)	(2)	(2)	(2)	(2)								
\$400 under \$1,000.....	15,488	19,62	9,338	66,47	2,992	60,68	(2)	(2)	18,476	47,11	2,079,599	3,46	678	(2)	41,33	41,30								
\$1,000 under \$2,000.....	13,307	18,21	7,445	55,57	9,598	56,58	(2)	(2)	28,736	38,53	2,425,858	3,41	2,425,858	3,41	26,262	13,64								
\$2,000 under \$4,000.....	39,225	19,24	5,537	54,66	5,368	63,77	(2)	(2)	38,223	56,33	2,434,125	4,11	43,609	16,82	9,693	16,87								
\$4,000 under \$8,000.....	38,550	19,33	4,331	61,82	2,168	63,31	(2)	(2)	46,198	52,65	2,197,770	4,97	46,011	18,46	4,139	18,64								
\$8,000 under \$16,000.....	35,230	23,13	5,233	70,15	(2)	(2)	(2)	(2)	16,583	68,96	1,564,716	6,16	36,431	23,02	7,268	23,01								
\$16,000 under \$32,000.....	24,898	25,67	(2)	(2)	(2)	(2)	(2)	(2)	34,956	52,55	995,960	8,10	24,062	26,72	4,784	26,71								
\$32,000 under \$64,000.....	27,278	28,84	(2)	(2)	(2)	(2)	(2)	(2)	126,548	83,88	726,548	9,50	122,571	23,75	4,003	23,73								
\$64,000 or more.....	71,259	28,93	45,362	38,15	17,420	55,97	1,766	48,36	(2)	(2)	1,459,954	7,27	11,919	35,48	25,73	35,47								
Returns under \$9,000.....	977,071	4,01	383,293	18,62	122,844	15,22	12,861	66,77	475,061	26,10	47,082,774	0,63	3,316,782	0,94	1,124,231	0,93								
Returns \$9,000 under \$10,000.....	1,340,961	3,95	94,105	19,11	122,676	20,40	1,212	65,96	646,456	8,51	45,294,293	0,79	81,940,837	0,79	10,874,991	0,79								
Returns \$10,000 or more.....	1,992,117	1,44	389,454	7,10	446,276	4,66	13,782	38,64	3,422,805	3,77	15,259,693	0,39	31,626,876	0,42	42,694,713	0,42								

Footnotes at end of table.

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax credit for—										Income tax after credits		Self-employment tax				
	Dividends received			Retirement income			Investment credit			Foreign taxes			Other tax credits			Relative sampling variability	
	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	
Grand total.....	338,150	1.32	179,684	4.23	222,834	2.37	35,500	6.99	15,795	11.47	44,902,840	0.31	887,185	0.60	793,467	0.73	
Taxable returns, total.....	334,460	1.32	139,287	4.90	195,245	2.36	29,459	7.12	14,166	8.58	44,902,840	0.31	887,185	0.60	793,467	0.73	
\$600 under \$1,000.....	160	38.35	(2)	(2)	54	49.97	-	-	(2)	(2)	-	-	(2)	-	42,379	4.11	
\$1,000 under \$1,500.....	666	26.18	896	37.55	255	32.27	(2)	-	(2)	(2)	-	-	(2)	-	203,759	3.04	
\$1,500 under \$2,000.....	965	21.62	896	37.55	255	32.27	(2)	-	(2)	(2)	-	-	(2)	-	301,728	3.23	
\$2,000 under \$2,500.....	1,265	19.15	2,282	28.95	1,540	19.37	(2)	-	(2)	(2)	-	-	(2)	-	445,048	3.13	
\$2,500 under \$3,000.....	2,171	13.73	5,295	22.11	2,161	21.09	(2)	-	(2)	(2)	-	-	(2)	-	619,001	2.99	
\$3,000 under \$3,500.....	2,448	19.82	8,173	20.73	3,127	16.66	(2)	-	(2)	(2)	-	-	(2)	-	826,100	2.85	
\$3,500 under \$4,000.....	3,760	17.05	10,250	19.51	4,464	13.34	(2)	-	(2)	(2)	-	-	(2)	-	1,181,733	2.80	
\$4,000 under \$4,500.....	3,760	17.05	10,250	19.51	4,464	13.34	(2)	-	(2)	(2)	-	-	(2)	-	1,181,733	2.80	
\$4,500 under \$5,000.....	3,408	17.89	9,622	21.68	5,930	13.02	(2)	-	(2)	(2)	-	-	(2)	-	1,369,120	2.70	
\$5,000 under \$5,500.....	8,242	13.22	17,000	16.25	11,397	9.35	(3)	-	(3)	(3)	-	-	(3)	-	3,311,603	1.81	
\$5,500 under \$6,000.....	8,242	13.22	17,000	16.25	11,397	9.35	(3)	-	(3)	(3)	-	-	(3)	-	3,311,603	1.81	
\$6,000 under \$6,500.....	8,797	14.48	10,109	21.67	12,869	11.45	(3)	-	(3)	(3)	-	-	(3)	-	3,607,828	2.05	
\$6,500 under \$7,000.....	8,797	14.48	10,109	21.67	12,869	11.45	(3)	-	(3)	(3)	-	-	(3)	-	3,607,828	2.05	
\$7,000 under \$7,500.....	8,034	14.81	8,154	25.18	11,123	12.26	(3)	-	(3)	(3)	-	-	(3)	-	2,883,692	2.34	
\$7,500 under \$8,000.....	8,724	16.06	6,752	29.20	10,611	16.70	(3)	-	(3)	(3)	-	-	(3)	-	2,892,363	2.72	
\$8,000 under \$8,500.....	8,998	4.91	4,772	9.14	9,410	8.85	437	48.46	232	40.77	2,498,655	0.96	33,362	2.97	2,498,655	0.96	
\$8,500 under \$9,000.....	8,224	5.51	3,477	10.34	7,362	9.47	597	51.64	138	13.8	1,996,485	1.15	22,228	3.29	1,996,485	1.15	
\$9,000 under \$9,500.....	7,622	5.73	2,967	11.79	6,954	10.82	469	46.74	333	25.03	1,556,453	1.46	18,699	2.82	1,556,453	1.46	
\$9,500 under \$10,000.....	7,367	6.40	2,665	13.13	4,861	13.18	387	59.68	199	61.68	991,070	1.98	14,076	4.47	991,070	1.98	
\$10,000 under \$10,500.....	29,493	3.91	6,555	7.85	23,584	7.25	1,653	23.10	689	46.24	2,970,853	1.37	44,902	2.48	2,970,853	1.37	
\$10,500 under \$11,000.....	68,492	3.56	5,962	7.42	28,376	5.60	5,172	26.30	1,635	36.50	2,303,594	1.48	30,817	2.35	2,303,594	1.48	
\$11,000 under \$11,500.....	52,640	1.76	1,921	4.92	11,315	5.13	5,775	13.05	1,943	23.68	2,684,994	0.90	6,071	2.06	2,684,994	0.90	
\$11,500 under \$12,000.....	18,764	0.72	409	1.35	2,660	2.21	2,515	0.53	1,234	30.88	748,068	0.51	709	1.17	748,068	0.51	
\$12,000 under \$200,000.....	9,931	(2)	139	(3)	1,128	(3)	1,959	(3)	670	(3)	361,066	(3)	220	(3)	361,066	(3)	
\$200,000 under \$500,000.....	17,981	(3)	168	(3)	1,659	(3)	3,797	(3)	1,282	(3)	631,123	(3)	189	(3)	631,123	(3)	
\$500,000 under \$1,000,000.....	7,279	(3)	27	(3)	409	(3)	1,679	(3)	1,165	(3)	542,861	(3)	18	(3)	542,861	(3)	
\$1,000,000 or more.....	3,690	19.04	40,427	9.35	27,589	9.60	3,041	38.61	(2)	(2)	310,959	(2)	167,718	1.67	310,959	(2)	
Not taxable returns, total.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Under \$600.....	(2)	(2)	(2)	(2)	91	46.70	-	-	(2)	(2)	-	-	-	-	-	-	
\$600 under \$1,000.....	74	38.35	438	20.32	320	24.26	-	-	(2)	(2)	-	-	-	-	-	-	
\$1,000 under \$1,500.....	384	38.72	4,084	20.32	643	27.67	(2)	-	(2)	(2)	-	-	-	-	-	-	
\$1,500 under \$2,000.....	477	38.72	8,012	19.03	1,164	30.86	-	-	(2)	(2)	-	-	-	-	-	-	
\$2,000 under \$2,500.....	568	63.98	7,052	21.92	1,579	29.39	-	-	(2)	(2)	-	-	-	-	-	-	
\$2,500 under \$3,000.....	552	59.38	6,248	23.79	1,587	25.85	-	-	(2)	(2)	-	-	-	-	-	-	
\$3,000 under \$3,500.....	561	59.13	4,731	27.67	1,915	24.00	(2)	-	(2)	(2)	-	-	-	-	-	-	
\$3,500 under \$4,000.....	152	63.80	2,869	39.72	1,784	27.60	-	-	(2)	(2)	-	-	-	-	-	-	
\$4,000 under \$4,500.....	152	63.80	2,869	39.72	1,784	27.60	-	-	(2)	(2)	-	-	-	-	-	-	
\$4,500 under \$5,000.....	(3)	38.15	5,037	34.67	1,923	14.60	2,943	29.21	904	69.03	-	-	-	-	-	-	
\$5,000 or more.....	21,159	6.88	82,777	6.50	34,101	5.40	779	66.47	(2)	(2)	3,984,677	0.36	887,185	0.60	3,984,677	0.36	
Returns under \$5,000.....	273,677	1.17	35,536	3.24	119,033	2.71	29,499	6.41	12,784	8.24	22,228,869	0.12	211,785	0.79	22,228,869	0.12	
Returns \$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Footnotes at end of table.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table R.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL: TOTAL NUMBER OF RETURNS AND AMOUNTS OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld			Payments on 1962 declaration			Tax due at time of filing			Overpayment		
	Amount (Thousand dollars)	Relative sampling variability (Percent)	Excess social security tax Amount of excess (Thousand dollars)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Amount (Thousand dollars)	Relative sampling variability (Percent)	Refund	Amount (Thousand dollars)	Credit on 1963 tax Amount (Thousand dollars)
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Grand total.....	37,402,201	6.35	125,320	2.07	9,349,812	6.62	5,637,695	6.66	19,780	13,686	5,615,612	6.74
taxable returns, total.....	36,676,531	0.37	124,117	2.69	9,170,733	6.62	5,629,599	6.62	16,829	14,414	5,618,834	6.76
\$0.00 under \$1,000.....	123,238	4.15	(2)	(2)	3,988	36.44	7,913	8.18	(2)	76.62	86,227	4.97
\$1,000 under \$2,000.....	123,800	3.46	(2)	(2)	11,863	14.95	49,648	5.76	(2)	(2)	3,971	3.77
\$2,000 under \$3,000.....	505,815	3.26	(2)	(2)	22,882	12.72	65,809	5.43	(2)	(2)	125,440	4.76
\$3,000 under \$4,000.....	678,652	3.11	176	77.95	36,495	11.46	84,948	5.24	(2)	(2)	143,096	4.73
\$4,000 under \$5,000.....	901,652	2.95	(2)	(2)	42,253	9.34	107,761	4.68	382	76.01	203,474	4.24
\$5,000 under \$6,000.....	1,071,495	2.89	318	42.16	58,766	8.15	117,971	4.59	1,007	16.86	246,259	4.26
\$6,000 under \$7,000.....	1,279,478	2.81	677	28.45	71,975	7.36	131,273	4.62	354	61.31	259,646	4.34
\$7,000 under \$8,000.....	1,474,700	2.76	1,018	31.8	84,233	6.49	143,423	4.49	582	86.31	284,666	4.34
\$8,000 under \$9,000.....	1,696,198	1.84	1,776	17.95	97,729	5.76	169,899	3.42	2,286	45.94	331,404	2.73
\$9,000 under \$10,000.....	1,901,643	1.91	1,755	18.65	112,644	5.76	196,338	3.42	2,795	43.27	360,463	2.82
\$10,000 under \$11,000.....	2,091,643	1.91	1,755	18.65	124,928	5.76	212,338	3.42	3,204	43.27	387,463	2.82
\$11,000 under \$12,000.....	2,281,643	2.88	1,755	18.65	136,928	6.76	225,269	4.66	1,205	63.67	429,459	3.76
\$12,000 under \$13,000.....	2,493,138	1.46	10,038	4.66	150,796	6.46	242,725	5.35	1,993	73.54	382,141	4.52
\$13,000 under \$14,000.....	2,693,238	1.28	7,938	6.15	164,726	6.46	260,726	5.35	1,993	73.54	400,141	4.52
\$14,000 under \$15,000.....	2,893,238	1.48	5,196	7.36	187,220	3.85	281,796	2.95	691	33.38	421,796	2.76
\$15,000 under \$16,000.....	3,093,238	1.85	3,738	7.78	209,720	3.79	313,800	3.28	416	34.36	443,800	4.32
\$16,000 under \$17,000.....	3,293,238	2.36	2,823	5.69	232,220	3.96	336,800	3.76	288	44.65	466,800	6.35
\$17,000 under \$18,000.....	3,493,238	1.49	7,161	6.48	254,720	2.18	359,800	2.14	715	32.67	489,800	3.06
\$18,000 under \$19,000.....	3,693,238	2.78	2,999	9.15	277,220	2.43	382,800	3.21	351	36.61	512,800	11.41
\$19,000 under \$20,000.....	3,893,238	1.71	2,999	9.15	299,720	2.43	405,800	3.21	351	36.61	535,800	11.41
\$20,000 under \$21,000.....	4,093,238	0.89	6,67	2.96	322,220	1.16	428,800	1.57	351	36.61	558,800	8.28
\$21,000 under \$22,000.....	4,293,238	0.89	6,67	2.96	344,720	1.16	451,800	1.57	351	36.61	581,800	2.94
\$22,000 under \$23,000.....	4,493,238	0.89	6,67	2.96	367,220	1.16	474,800	1.57	351	36.61	604,800	3.44
\$23,000 under \$24,000.....	4,693,238	0.89	6,67	2.96	389,720	1.16	497,800	1.57	351	36.61	627,800	3.44
\$24,000 under \$25,000.....	4,893,238	0.89	6,67	2.96	412,220	1.16	520,800	1.57	351	36.61	650,800	3.44
\$25,000 under \$26,000.....	5,093,238	0.89	6,67	2.96	434,720	1.16	543,800	1.57	351	36.61	673,800	3.44
\$26,000 under \$27,000.....	5,293,238	0.89	6,67	2.96	457,220	1.16	566,800	1.57	351	36.61	696,800	3.44
\$27,000 under \$28,000.....	5,493,238	0.89	6,67	2.96	479,720	1.16	589,800	1.57	351	36.61	719,800	3.44
\$28,000 under \$29,000.....	5,693,238	0.89	6,67	2.96	502,220	1.16	612,800	1.57	351	36.61	742,800	3.44
\$29,000 under \$30,000.....	5,893,238	0.89	6,67	2.96	524,720	1.16	635,800	1.57	351	36.61	765,800	3.44
\$30,000 or more.....	5,969,179	0.89	6,67	2.96	547,220	1.16	658,800	1.57	351	36.61	788,800	3.44
Non-taxable returns, total.....	725,770	2.63	1,303	26.90	179,979	8.23	117,736	1.84	1,951	364.5	76,778	2.68
No adjusted gross income.....	26,392	21.45	122	78.82	41,647	22.05	3,684	10.61	(2)	(2)	46,625	21.58
Under \$400.....	126,162	4.36	(2)	(2)	6,401	34.79	5,304	6.32	255	64.95	12,770	4.36
\$400 under \$1,000.....	61,623	6.25	(2)	(2)	5,713	32.88	5,000	4.36	(2)	(2)	63,371	6.55
\$1,000 under \$2,000.....	72,327	6.07	(2)	(2)	9,566	19.78	19,780	3.81	(2)	(2)	74,736	6.22
\$2,000 under \$3,000.....	64,342	8.64	(2)	(2)	11,315	22.37	24,213	5.19	(2)	(2)	75,858	7.92
\$3,000 under \$4,000.....	64,342	8.64	(2)	(2)	11,315	22.37	24,213	5.19	(2)	(2)	75,858	7.92
\$4,000 under \$5,000.....	64,342	8.64	(2)	(2)	11,315	22.37	24,213	5.19	(2)	(2)	75,858	7.92
\$5,000 under \$6,000.....	64,342	8.64	(2)	(2)	11,315	22.37	24,213	5.19	(2)	(2)	75,858	7.92
\$6,000 under \$7,000.....	64,342	8.64	(2)	(2)	11,315	22.37	24,213	5.19	(2)	(2)	75,858	7.92
\$7,000 under \$8,000.....	64,342	8.64	(2)	(2)	11,315	22.37	24,213	5.19	(2)	(2)	75,858	7.92
\$8,000 under \$9,000.....	64,342	8.64	(2)	(2)	11,315	22.37	24,213	5.19	(2)	(2)	75,858	7.92
\$9,000 under \$10,000.....	64,342	8.64	(2)	(2)	11,315	22.37	24,213	5.19	(2)	(2)	75,858	7.92
\$10,000 or more.....	64,342	8.64	(2)	(2)	11,315	22.37	24,213	5.19	(2)	(2)	75,858	7.92
Returned under \$1,000.....	1,316,371	1.87	2,392	27.77	453,200	3.43	834,081	1.53	5,463	27.41	2,120,615	1.27
Returned under \$10,000.....	1,569,192	0.79	72,276	4.26	998,590	2.81	1,250,411	1.53	9,566	3.56	2,633,473	1.32
Returned under \$10,000 or more.....	16,519,738	0.44	50,652	2.36	7,899,384	1.62	13,522,885	0.67	4,811	13.61	38,154	1.66

Adjusted gross income less deficit.
 * Estimate is not statistically significant.
 † Relative sampling variability of the return is the percentage ratio of the standard deviation of the return to the return itself.
 ‡ Negative. Other category.

Table S.—RELATIVE SAMPLING VARIABILITY AT THE TWO STANDARD DEVIATION LEVEL OF ESTIMATED NUMBER OF RETURNS
[Taxable and nontaxable returns]

Estimated number of returns	Returns with adjusted gross income		
	Under \$10,000	\$10,000 under \$50,000	\$50,000 under \$100,000
	(1)	(2)	(3)
	(Percent)		
1,000.....	(1)	37	12
2,000.....	(1)	26	8
5,000.....	63	17	5
10,000.....	45	12	4
15,000.....	37	10	3
20,000.....	32	8	2.6
25,000.....	28	7	2.3
50,000.....	20	5	1.6
100,000.....	14	4	1.2
250,000.....	9	2	n.s.
500,000.....	6	1.6	n.s.
1,000,000.....	4	1.2	n.s.
5,000,000.....	2	n.s.	n.s.

n.s. = Not applicable

*Sample too small to yield reliable estimate of sampling variability.

An intensive system of sample management and control was used to insure the selection of the prescribed sample and prevent any serious undercoverage. Sample controls were maintained on a district basis by the most detailed sampling strata. In addition, a name control file for internal use only, containing a historical record of tax return information for certain taxpayers who annually report large incomes, provided a further check on the completeness of the sample.

Coverage was improved also by the inclusion of prior-year delinquent returns in the sample for the purpose of estimating data for 1962 returns that were filed after December 31, 1963. It was felt that the characteristics of 1962 returns filed too late to be included could best be represented by a sample of previous year delinquent returns filed during 1963. As can be seen in table Q, the number of delinquent returns filed during 1963 was 389,000.

However, the controls maintained over the selection of the sample and the processing of the source data in the field offices did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerance in controlling the processing of these data within the Statistics Division.

EXPLANATION OF CLASSIFICATIONS AND TERMS

Classifications

Income and tax data in the basic tables of this report are classified by adjusted gross income classes, taxable and nontaxable returns, returns with standard deduction or with itemized deductions, size of selected sources of income or loss, patterns of income, percentage distributions, marital status of taxpayer, returns with exemptions for sons and daughters, and other dependents, taxpayers age 65 or over, tax rate classes and States.

Adjusted gross income classes

The amount of adjusted gross income reported by the taxpayer on his return was the basis for classifying data for the size of income. Deficit and a breakeven in adjusted gross income were considered "No adjusted gross income" and appear as a separate class. Whenever taxable and nontaxable data are combined by size of income,

the nontaxable data are distributed in the class denoted by the amount of adjusted gross income reported, although when shown separately, data from nontaxable returns with \$5,000 or more adjusted gross income are grouped in one class.

Taxable and nontaxable returns

Taxable returns had an income tax remaining after the allowable tax credits were deducted. If the tax after credits was greater than zero, the return was classified as a taxable return.

Nontaxable returns had no income tax remaining after tax credits. Some nontaxable returns had income tax before credits which was eliminated by the tax credits. Many nontaxable returns showed an amount of self-employment tax; however, the self-employment tax was disregarded for this classification.

Returns with standard deduction or with itemized deductions

Standard deduction returns included (1) Form 1040A returns, (2) Form 1040 returns with adjusted gross income under \$5,000 on which the income tax was determined from the tax table, and (3) Form 1040 returns with adjusted gross income of \$5,000 or more on which the taxpayer elected to use the standard deduction.

Returns with "No adjusted gross income", classified as standard deduction returns in years prior to 1961, were classified separately for 1962.

Returns with itemized deductions were Form 1040 returns with adjusted gross income against which itemized nonbusiness deductions were claimed by the taxpayer in the computation of his taxable income. A relatively few separate returns of married persons who had neither standard nor itemized deductions were included in this classification.

Size of selected sources of income or loss

For distributions of the number of returns with selected sources of income or loss in adjusted gross income, returns were divided into categories according to the size of a specific income or loss. The size intervals are narrow at the lower end of the scale so that small amounts are adequately classified.

Patterns of income

For a frequency distribution of patterns of income, four selected sources are presented singly and in combination. The sources selected were: salaries and wages (net), business, farm, or profession net profit (or loss), capital gain (or loss), and all other income (or loss). Each source was a component of adjusted gross income as described in the "Sources Comprising Adjusted Gross Income." These four selected sources gave rise to 15 patterns which were grouped as having one, two, three or four of the selected sources.

"All other income (or loss)", for this table, means the net amount of sources of income or loss comprising adjusted gross income other than salaries and wages, business, farm or profession net profit (or loss), and capital gain (or loss). This net amount also excludes "Other sources" which is defined below.

Percentage distributions

Selected items for 1962, net salaries and wages and itemized deductions by type are distributed by adjusted gross income classes and are cross classified as a percent of adjusted gross income. These distributions are in basic tables 8 and 16.

Marital status of taxpayer

Marital status was determined by the taxpayer as of the last day of his tax year or the date of the death of a spouse. The five marital classifications--joint returns of husbands and wives, separate returns of husbands and wives, returns of heads of household, returns of surviving spouse, and returns of other single persons--were based on the marital condition indicated by the taxpayer with regard to name (or names) of taxpayer, joint signatures, exemption for the taxpayer or for himself and spouse, check mark denoting status as head of household or surviving spouse, and any other relevant data.

Joint returns of husbands and wives were those on which a married couple reported their combined income, or were returns of married couples only one of which had income but, nevertheless, exemptions for both could be claimed.

Separate returns of husbands and wives were returns of married persons, each of whom filed a return independent of his spouse and reported only his own income, exemptions, and tax. Returns with community income divided between husband and wife were given this classification. Also included under this classification, were returns of married taxpayers electing not to file a joint return, but to claim the spouse's exemption where the spouse had no income and was not the dependent of another taxpayer.

Returns of heads of household were returns of unmarried persons (or one married to a nonresident alien) who furnished more than half the maintenance of a home which was his residence and which he shared with any related persons for whom he was entitled to the deduction for an exemption (except multiple support), or shared with his unmarried child, grandchild, or stepchild even though not a dependent, or who paid over half the cost of maintaining a household which was the principal abode of his parents, if either or them qualified as a dependent.

Returns of surviving spouse were returns of widows and widowers who indicated this status. A surviving spouse is a taxpayer whose spouse died during either of two preceding tax years and who had not remarried, but who had maintained as his home a household which was also the principal abode of his child or stepchild for whom the taxpayer was entitled to the deduction for exemption.

Returns of single persons not head of household or surviving spouse were those of other unmarried individuals.

Exemptions for children, and other dependents

In the frequency distribution of returns classified by number of exemptions, the per capita exemption for (1) sons and daughters (including stepchildren), and (2) other dependents was used. There is a class

for each of one through four or more exemptions for all returns and for returns in each marital status.

Taxpayers age 65 or over

In order to distinguish returns filed by taxpayers age 65 or over, the additional exemption for age was used whenever claimed on a return. In the case of joint returns of husbands and wives, some had only one additional exemption for age 65 or over while others had two additional exemptions for age, indicating that both husband and wife were over 65 years of age. Whether one or two age exemptions was claimed, the return was considered a return of a taxpayer 65 years or more of age.

Tax rate classes

This classification applied to the percentage rates used in computing income tax before credits based on the amount of taxable income. The class intervals coincide with the percentage rates of the three income tax rate schedules applying to (1) joint returns and returns of surviving spouse, (2) separate returns of husbands and wives and returns of single persons not head of household or surviving spouse, and (3) returns of heads of household.

States

Classification by States was based on the district in which the returns were filed. Internal Revenue districts, or groups of districts, are identical with State boundaries, except that the District of Columbia was a part of the Baltimore, Maryland, Internal Revenue District. The Office of International Operations had charge of returns with addresses outside the 50 States. These returns included those from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns with foreign addresses, all of which were classified as "Other areas."

Sources Comprising Adjusted Gross Income

Salaries and wages (net)

Net salaries and wages were amounts of compensation for personal services reported in adjusted gross income, except for amounts not exceeding \$200 per return included in other income on Form 1040A returns. In addition to actual salaries and wages, this source is comprised of commissions, bonuses, tips, fees, excess reimbursement over employee business expenses, and the value of nonmonetary payments for services, e.g. merchandise, accommodations, property, etc. Excluded from this source were tax exempt portions of both salaries earned abroad and sick pay receipts, and certain expenses connected with employment that were deductible from total salaries and wages in computing adjusted gross income.

Dividends (after exclusions)

Dividends after exclusions were distributions of cash, property, services, accommodations, etc., by a corporation from its earnings to individual taxpayers, excepting dividends not exceeding \$200 per return in other income on Forms 1040A and an exclusion of qualifying dividends not exceeding \$50 per taxpayer. On joint returns, if both husband and wife received qualifying dividends, each ex-

cluded up to \$50 against his respective dividend income. All dividends qualified for the exclusion unless they fell under Section 116 (b) of the Internal Revenue Code of 1954.

Dividends did not include the so-called dividends on deposits or withdrawal accounts in mutual savings banks, cooperative banks, domestic building and loan or savings and loan associations, nor credit unions. This type of income was considered interest for income tax purposes.

Interest received

Interest received was the taxable portion of interest from bonds, debentures, notes, mortgages and personal loans, interest received or credited on bank deposits, savings accounts, and deposits in organizations listed above, as well as partially tax-exempt interest and interest from tax-free covenant bonds received directly or through partnerships and fiduciaries. Excluded were small amounts of interest (not more than \$200 per return) reported in other income on Form 1040A returns.

Business net profit or net loss

This source was reported by individuals who were sole proprietors of a business or farm, or members of a profession, and who did not elect to be taxed as a corporation. When there were two or more sole proprietorship businesses operated by the taxpayer, the single amount of profit or loss included in adjusted gross income represented the combined profits and losses from all business activities. The sole proprietor was required to exclude dividends from the business receipts and to report them with dividend income for the purpose of dividend exclusions and tax credit.

Business expenses deductible from business receipts included such items as cost of goods sold, salaries and wages paid employees, interest on business indebtedness, taxes on business and business property, bad debts arising from sales or services, depreciation, obsolescence, depletion, casualty losses on business property, rent, repairs, supplies, advertising, selling expense, insurance, and other costs of operating the business. Compensation of the sole proprietor was not allowed as a business deduction and the net operating loss deduction was not reported among the business expenses.

Partnership net profit or net loss

Partnership net profit or loss was reported by persons who were members of a partnership, syndicate, joint venture, or association that did not elect to be taxed as a corporation. The taxpayer's profit or loss from such a partnership was his share of the ordinary income or loss of the enterprise together with payments made to him as salary or for the use of capital. If the individual was a member of more than one partnership, the single amount of partnership profit or loss reported in adjusted gross income was the combination of all his shares, whether actually received or not. The ordinary income of the partnership did not include dividends qualifying for the exclusion, net short- and long-term capital gain or loss, interest on tax-free covenant bonds, nor partially tax-exempt interest. The partner's share of each of these items was reported in its respective source.

Net gain from sales of capital assets

Such gain included in adjusted gross income was the amount of gain from sales or exchanges of property treated as capital assets. In computing this gain, the net short-term gain or loss was combined with the net long-term gain or loss and the resultant gain was reduced 50 percent. For the determination of net short- and long-term gain and loss, the taxpayer included with his personal, current year transactions, his 5-year capital loss carryover as a short-term loss, and his share of (1) net short- and long-term gain received through fiduciaries and from partnerships, (2) distributed and undistributed long-term gain from regulated investment companies, and (3) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as corporations. The amount of net gain in adjusted gross income conforms to one of several conditions, namely, (a) 50 percent of the excess net long-term gain over net short-term loss occurring on certain returns, (b) on returns with only a net long-term gain, 50 percent thereof, (c) on returns with both net short- and long-term gain, the entire amount of net short-term gain combined with 50 percent of the net long-term gain, (d) on returns with only a net short-term gain, the entire net gain, and (e) the entire excess of net short-term gain over net long-term loss on other returns.

Net loss from sales of capital assets

This source reported as a component of adjusted gross income was the deductible loss resulting from sales or exchanges of property treated as capital assets. To determine the deductible loss, all short-term gains and losses were merged with the long-term gains and losses, and the excess loss was allowed to the extent of the smallest of (1) amount of capital loss, (2) taxable income (adjusted gross income if tax table was used) computed without regard to capital gains and losses and the deduction for personal exemptions, or (3) \$1,000. In merging the capital gains and losses, the taxpayer combined his current year gains and losses and his 5-year capital loss carryover with his share of (1) net short- and long-term gain received through fiduciaries and from partnerships, (2) distributed and undistributed long-term gain from regulated investment companies, and (3) the excess net long-term gain over net short-term loss distributed by small business corporations that elected not to be taxed as a corporation. Any part of the capital loss incurred in the current year which was not deductible because of the limitation may be carried forward for 5 succeeding years as a short-term capital loss to the extent that it is not absorbed by capital gains in the intervening years. Current year losses must be offset against gains before the carryover becomes available. If a capital loss carryover is not eliminated in the 5-year period, the remaining loss cannot be used.

Short-term capital gain or loss

Gains and losses from sales or exchanges of assets held six months or less and treated as capital assets were considered to be short-term. Such gains and losses for the current year and the capital loss carryovers from

five preceding years (used as short-term losses) were combined to obtain the net short-term gain or loss. In this combination, the net short-term capital gain or loss from partnerships and the net short-term capital gain from fiduciaries were also included.

Long-term capital gain or loss

Gains and losses from sales or exchanges of assets held more than six months which were treated as capital assets were considered to be long-term. Such current gains and losses, taken into account at 100 percent, were combined with net long-term capital gain or loss received through partnerships and the net long-term gain received through fiduciaries to obtain the net long-term gain or loss for the year.

Capital loss carryover from 1957-1961

This carryover was that portion of the net capital loss sustained in this 5-year period which the taxpayer had been unable to offset against his capital gains or the \$1,000 deduction allowed for capital loss in computing adjusted gross income in tax years subsequent to the year in which the capital loss arose. The carryover was reported with and treated as a short-term capital loss in the current year.

Net loss from sales of capital assets before limitation

This was the entire loss, resulting from sales of property treated as capital assets, which was reported on returns having a capital loss in adjusted gross income. The loss was a combination of current year short-term gains and losses, the 5-year capital loss carryover, and the current year long-term gains and losses, and was without regard to the statutory limitation on the deductible loss.

Net long-term capital gain in excess of net short-term capital loss

Included was the entire excess of net long-term capital gain over net short-term capital loss reported on returns with alternative tax. Only one-half of this excess long-term gain was included in adjusted gross income. However, since the tax on this portion of the excess cannot exceed 50 percent, the maximum rate on the excess long-term gain is in effect 25 percent.

One-half excess long-term gain

This was 50 percent of the excess net long-term capital gain over net short-term capital loss reported on returns with alternative tax. This was the amount of long-term capital gain that was included in adjusted gross income, but was deducted from statutory taxable income to obtain taxable income for partial tax when the alternative tax was computed.

Net gain or loss from sales of property other than capital assets

The amount of this source in adjusted gross income resulted from sales or exchanges of property which was either not a capital asset or was not treated as a capital asset. Each taxpayer included his share of such gain or

loss received through partnerships and fiduciaries. Net gain from these transactions was included in its entirety and the net loss was fully deducted in computing adjusted gross income. Losses on sales or exchanges of small business investment company stock were ordinary losses rather than capital losses. Also, losses on small business stock were ordinary losses to the original holders; however, this ordinary loss is limited to \$25,000 on separate returns and to \$50,000 on joint returns.

Pensions and annuities

Pensions and annuities were the taxable portion of amounts received during the year. These taxable portions were reported under two methods: (1) the general rule, referred to as the life expectancy method, and (2) the 3-year method.

Life expectancy method included the entire receipts from noncontributory annuities and pensions, that is, where employees contributed none of the cost, and also included the taxable portion of receipts from contributory pensions and annuities if the cost would not be recovered within 3 years. Receipts from such contributory annuities were included in adjusted gross income to the extent that they exceeded an amount, representing cost, computed according to the actuarial formula provided by the Income Tax Regulations. Once the excludable cost has been determined, it generally remains constant throughout the annuitant's lifetime. Contributory pensions and annuities were those where the employee contributed to the cost or was previously taxed on his employer's contribution and those received, for reason other than death of the insured, under an annuity, endowment, or life insurance contract.

The 3-year method included taxable receipts from contributory pensions and annuities, but only if the employer also contributed to the cost and the employee's cost would be recovered within 3 years. If both conditions were met, all receipts were excluded until the employee recovered the amount contributed by him. Thereafter, all amounts received became fully taxable. This method also applied to an employee's beneficiary if the employee died before receiving any annuity or pension payments.

Net income or loss from rents

This source, although reported in a schedule that included royalty income, was separated from the latter in order that each source might be shown independently. Rent income (or loss) constituted a part of adjusted gross income to the extent that the gross rents received exceeded the deductions for depreciation, repairs, maintenance, interest, taxes, commissions, advertising, fuel, insurance, janitor service, and other allowable expenses related to the rented property. Income from rents when combined with income from royalties will not be equivalent to the rents and royalties income published prior to 1960 due to the different procedure for arriving at a net figure.

Net income or loss from royalties

This income or loss was separated from the rent income so that the net income from royalties reported in adjusted gross income would be known. Gross royalties included revenues from oil, gas, and other mineral rights, timber

royalties, revenue from patents, copyrights on literary works, trademarks, formulas, and so on. Deductions against gross royalties were made for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. As stated above, income from royalties when combined with income from rents will not be comparable with income from rents and royalties for years prior to 1960.

Income or loss from estates and trusts

This source was the taxpayer's share of fiduciary income from any estate or trust under which he was a beneficiary. Income from estates and trusts included amounts required to be distributed and amounts credited to the beneficiary's account from current year fiduciary income, whether or not actually received by him, as well as amounts paid to him. It also included his share of any accumulation distribution made by the fiduciary of a complex trust which distributed income accumulated in prior tax years. The beneficiary's share of these distributions from estate and trust income was reduced by his share of depletion and depreciation before reporting the amount as part of his adjusted gross income. The taxpayer also excluded from his fiduciary income his share of capital gain, dividends qualifying for exclusion, and partially tax-exempt interest, each of which was reported in its respective source. A loss from estates and trusts was distributed to the beneficiary only upon termination of a trust or an estate which has a net operating loss carryover, or a capital loss carryover, or for its last tax year had deductions (other than exemption and charitable deduction) in excess of gross income.

Net operating loss deduction

This deduction pertained to net operating loss carried over from preceding tax years. Net operating loss for any year is computed according to rules stated in the Income Tax Regulations and includes, among other things, loss from trade or business of a sole proprietor, business casualty and theft losses, losses from sales of small business corporation stock and of small business investment company stock, taxpayer's share of partnership loss, and his pro rata share of net operating loss of a corporation that elected not to be taxed as a corporation. The current year net operating loss deduction represented the portion of prior year losses that had not been eliminated by the required carrybacks and carryovers applied against taxable income for tax years prior to 1962.

Other sources

Included here were such items as alimony received, prizes, awards, sweepstakes winnings, gambling profits, recovery of bad debts and taxes deducted in a prior year, insurance received as reimbursement for medical expenses taken in a previous year, the taxpayer's share of distributed or undistributed current year taxable income (exclusive of long-term capital gain) received from a small business corporation which elected not to be taxed as a corporation, and any other income subject to tax for which no entry was provided on the return form. Also included is a total \$99,630,000 consisting of interest, dividends (after exclusions), and wages not subject to income tax withholding (not exceeding \$200 per return) reported on 1,514,000 returns, Form 1040A.

Itemized Nonbusiness Deductions

Contributions

Contributions deductible from adjusted gross income were gifts to organizations created in the United States or its possessions, or under its laws, and operated for religious, charitable, scientific, literary, or educational purposes exclusively, or for the prevention of cruelty to children or animals, and gifts to veterans' organizations or to governmental agencies which use the gifts for public purposes. Individuals who were members of a partnership also included their pro rata share of contributions made by their partnerships. In general, the deduction for contributions could not exceed 20 percent of the adjusted gross income; however, an extra 10 percent was deductible if it consisted of contributions to churches, convention or association of churches, Salvation Army, tax-exempt educational institutions, tax-exempt hospitals, and certain organizations engaged in continuous medical research in conjunction with hospitals. Under specified conditions there was an unlimited deduction for contributions.

Interest paid

Interest paid was deductible for interest on personal debts, mortgages, bank loans, and installment purchases of real or personal property, but did not include that paid on money borrowed to buy tax-exempt securities or single premium life insurance and endowment contracts. Interest relating to business, royalties, and rentals was reported in their respective schedules.

Taxes

Taxes allowed as a deduction from adjusted income included personal property taxes, State income taxes, certain State and local retail sales taxes, State gasoline taxes, automobile license fees, taxes paid to foreign countries or possessions of the United States unless a foreign tax credit was claimed, and real estate taxes except those levied for improvements that tended to increase the value of the property. Federal taxes were not deductible. Taxes paid on business property were reported in schedules for business, rents, and royalties.

Medical and dental expense

This deduction was allowed from adjusted gross income with certain limitations. Expenditures considered for this deduction were the actual amounts paid during the tax year for health care of the taxpayer, his spouse, dependents, and any other person who could be claimed as a dependent except for the fact that he or she had \$600 or more of gross income or filed a joint return with his or her spouse. Such expenses included payments to physicians, surgeons, dentists, nurses, oculists, chiropractors, osteopaths, hospitals, premium paid on health and hospital insurance, cost of x-rays, laboratory fees, diagnoses, therapy treatment, psychiatric care, dentures, crutches, hearing aids, and the like. Any insurance received on account of medical expenses incurred reduced the cost which could be considered as medical expenses actually paid by the taxpayer. Amounts paid for drugs and medicines could be included in medical expenses only to the extent that they exceeded 1 percent of the adjusted gross income.

The deduction allowed for medical expenses including drugs was the amount of such expenses in excess of 3 percent of adjusted gross income, except for certain persons. There were special rules for any taxpayer who was 65 years of age or over, for married couples who filed a joint return if either was 65 or over, and dependent parents who were 65 or over. The medical expenses for these people were not limited to the excess of 3 percent of adjusted gross income, but were included in full. However, the limitations on drugs and medicines, and for other dependents' medical expenses remained as above. The deduction in any case could not exceed the maximum limitation for medical deduction.

The maximum deduction allowed was \$5,000 multiplied by the number of exemptions other than those for age and blindness, but could not exceed \$20,000 for husband and wife filing a joint return, for head of household, or for surviving spouse, nor could it exceed \$10,000 for other single persons or for married persons filing separate returns.

If the taxpayer was 65 years of age or over and disabled and was head of household, surviving spouse, or other single person, or married but filing a separate return, a maximum deduction not in excess of \$20,000 was allowed. On joint returns, if only one spouse was 65 years or over and disabled, the maximum was still \$20,000. If both were 65 or over and both disabled, the maximum allowed was \$40,000, but not more than \$20,000 medical expense for each could be taken.

Other deductions

Included here were all other nonbusiness deductions allowed against adjusted gross income not elsewhere reported. These included the limited deduction for cost of child care in the case of employed women and widowers; loss from theft; casualty losses resulting from fire, storm, or other physical forces; and uninsured casualty and theft losses of business property and capital assets held for production of income for more than 6 months. Other items were alimony paid; expenses incurred in the collection of income or for the management, conservation, or maintenance of property held for the production of income subject to tax; taxpayer's share of interest and taxes paid by a cooperative apartment corporation; gambling losses not in excess of winnings reported in income; amortization of bond premium; expenses connected with taxpayer's employment, for example, dues to unions or professional societies, cost of tools and supplies for the job, and fees to employment agencies; allowable expenses of taxpayer in connection with his employer's business; and unreimbursed expense of education undertaken to maintain or improve skills required to perform duties of present employment status.

Exemptions

In the computation of taxable income, exemptions were allowed for the taxpayers and their dependents, and additional exemptions were allowed for taxpayers who were 65 or over and for taxpayers who were blind.

A \$600 exemption was allowed for the taxpayer, the taxpayer's spouse, and for each son and daughter (including a stepchild or an adopted child) who was under 19 years of age, or who was a student regardless of age,

if the taxpayer furnished more than half the support. If the child was 19 or over and not a student, an exemption was allowed only if the child had less than \$600 gross income for the year and the taxpayer furnished more than half the support.

An exemption of \$600 was also allowed for any dependent who had less than \$600 gross income, and who received more than half his support from the taxpayer if the dependent was (1) a close relative as outlined in Section 152 of the Internal Revenue Code, or (2) any person who lived in the taxpayer's home for the entire year and who was a member of his household, whether or not related to the taxpayer.

An exception to the support test for a dependent provided that where the individual was supported by several persons, none of whom contributed more than half the support, any one of the group who had contributed more than 10 percent of the support could claim the exemption, if each of the others who contributed more than 10 percent declared in writing that he would not claim the exemption for the year.

To qualify as a dependent, an individual must have been either a citizen or resident of the United States; a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone; or an alien child adopted by and living with a United States citizen abroad.

The birth or death of a dependent during the year did not affect the exemption for him, if the support and other tests were met for the part of the year during which the dependent lived.

Besides the "personal" exemption for the taxpayer and spouse, an additional \$600 exemption was allowed for each taxpayer or spouse who was age 65 or over, and each taxpayer or spouse who was blind. A taxpayer could file a separate return and claim the exemptions for the spouse (including those for age and blindness) only if the spouse had no gross income and was not a dependent of another taxpayer. Exemptions for age and blindness were not allowed for any dependents.

The total number of exemptions shown in this report includes a duplication of exemptions for certain individuals. These individuals were (1) dependents (of another individual) who had less than \$600 gross income, but filed a return to obtain a refund of tax withheld on wages, and (2) child dependents (under 19 or a student) who were required to file a return because their gross incomes were \$600 or more. This particular group of individuals is counted twice, as a dependent on another taxpayer's return, and as a taxpayer on their own return.

A small number of joint returns had only one exemption reported. This may have been due to either (1) an oversight by the taxpayer, or (2) a taxpayer who was affected by Section 931 of the Code (which allows only one exemption to a taxpayer who derives most of his income from a trade or business within a possession of the United States).

Measures of Individual Income

Adjusted gross income

Adjusted gross income was gross income from all sources that are subject to income tax minus (1) ordinary and necessary expenses of operating a trade or business, (2) expense deductions attributable to rents and royalties,

(3) expenses of outside salesmen attributable to earning salary or other compensation, (4) expenses of travel, meals, and lodging while away from home overnight paid by an employee with respect to services rendered, (5) transportation cost related to the performance of services as an employee, (6) expenses for education required to maintain salary, status, or present employment, (7) expenses paid or incurred in connection with service as an employee under a reimbursed or other expense allowance arrangement with the employer, (8) exclusion of allowable sick pay if the sick pay was included in gross salary, (9) depreciation and depletion allowed life tenants and income beneficiaries of property held in trust, (10) deductible losses from sales of capital assets, and other property, (11) deduction equal to 50 percent of the excess of net long-term capital gain over net short-term capital loss, and (12) net operating loss deduction.

Deficit (in adjusted gross income)

This deficit occurred when the deductions allowed for the computation of adjusted gross income, as stated above, exceeded the gross income.

Taxable Income

This measure was adjusted gross income minus deductions, standard or itemized, and personal exemptions; however, the amount shown in this report is only the positive amount upon which the income tax before credits was computed. Whenever taxable income was a negative amount (producing no tax), it was disregarded. This occurred on some, but not all, nontaxable returns.

Taxable income was reported on itemized deductions returns, and on standard deduction returns with \$5,000 or more adjusted gross income, and transcribed if it was a positive amount. Taxable income was mechanically computed for each return which did not show this item, but disregarded if found to be a negative amount. Returns which did not show taxable income were (1) those Form 1040 and 1040A returns with adjusted gross income under \$5,000 on which the tax table was used, and (2) those Form 1040A returns with adjusted gross income of \$5,000 under \$10,000 on which the tax was computed by the taxpayer using the standard deduction and regular tax rates in a tax computation schedule that he retained. The taxable income was not required to be transferred to the card-form itself.

Taxable income for taxpayers who used the tax table was computed by (1) using the midpoint of the income bracket of the tax table into which the taxpayer's adjusted gross income fell as the amount of adjusted gross income, (2) providing a 10 percent standard deduction based on the midpoint, and (3) allowing \$600 for each exemption claimed. This formula produced the amount of taxable income upon which the taxpayer's tax was based by way of the tax table.

Taxable income for taxpayers using Form 1040A with adjusted gross income of \$5,000 under \$10,000 was computed by (1) using the total income reported, (2) deducting 10 percent of the total income as standard deduction but limited to \$1,000 or \$500 in the case of a separate return of husband or wife, and (3) allowing \$600 for each exemption. This formula provided the amount of taxable income used by the taxpayer in his retained tax computation schedule.

Tax Items

Income tax rates remained unchanged for 1962. They were 20 percent of the first \$2,000 of taxable income, and increased to 91 percent on taxable income in excess of \$200,000 for all persons other than heads of household, in which case the maximum rate applied to taxable income in excess of \$300,000. Under the split-income provision, the 91 percent rate was effective only on taxable income in excess of \$400,000 on joint returns and returns of surviving spouse. In any case, the maximum income tax before credits was limited to 87 percent of taxable income.

Income tax before credits

Tax before credits was based on the taxable income and computed at the prescribed rates. It was either the regular combined normal tax and surtax including tax from the tax table, or the tax computed under the alternative method, before such amounts were reduced by tax credits. It did not include the self-employment tax.

Normal tax and surtax

The income tax imposed upon the taxable income of individuals by the Internal Revenue Code of 1954 is divided into two sections. The first section is a normal tax of 3 percent of taxable income. All taxpayers with taxable income pay the first part of their tax liability at this rate. The second section of the income tax is the surtax which is levied on a scale graduated in relation to size of taxable income. To facilitate computation, the normal tax and surtax rates are combined in the tax tables furnished the public.

Alternative computation of tax liability

An alternative computation of the tax was afforded taxpayers on the long-term capital gains portion of their income. This alternative computation limited the tax on net long-term capital gains in excess of any net short-term capital losses to 25 percent. The portion of the income deemed ordinary income was still taxed at the normal tax and surtax rates. Under the alternative computation, half the excess described above was included in taxable income and the tax before credits was half of the included portion of the excess plus an amount calculated by applying the normal tax and surtax rates to the balance of taxable income.

Providing there were some capital gains, the alternative computation of tax was advantageous if taxable income other than capital gains exceeded \$36,000 on joint returns and returns of surviving spouse, \$24,000 on returns of heads of household, or \$18,000 on separate returns of other persons. These were the points at which the marginal combined normal tax and surtax rates on the different rate schedules exceeded 50 percent.

Tax credit for dividends received

This credit was allowed against the income tax for qualifying domestic dividends included in adjusted gross income. The tax credit was the lesser of 4 percent of such dividends or 4 percent of the taxable income, but could not exceed the income tax reduced by foreign tax credit.

Tax credit for retirement income

The retirement income credit was allowed if the taxpayer received earned income in excess of \$600 in each of any 10 calendar years before the current taxable year. This tax credit was 20 percent of the retirement income, as defined in the Code, with a maximum credit of \$304.80 (\$240 for taxable years ending before October 25, 1962) for each retiree. The credit could not exceed the tax liability after being reduced by (1) the credit for tax withheld at source on tax-free covenant bonds, (2) the foreign tax credit, (3) the dividends received credit, and (4) the credit for partially tax-exempt interest.

Tax credit for investment in certain depreciable property

The investment credit, new in 1962, was 7 percent of a taxpayer's qualified investment in new and used tangible personal property and certain other tangible property which had a useful life of over 8 years. The cost or basis was reduced by (1) one third if the useful life was at least 6 years but less than 8 years, or (2) two thirds if the useful life was at least 4 years but less than 6 years. The cost or basis was reduced 4/7 if the investment was in public utility property. If the tax liability exceeded \$25,000 the tax credit was limited to \$25,000 plus 25 percent of the tax liability over that amount. Tax liability was reduced by (1) the foreign tax credit, (2) the credit for partially tax-exempt interest, and (3) the retirement income credit before figuring the limitations on the investment credit.

Tax credit for foreign tax paid

This credit was permitted against the income tax only if nonbusiness deductions were itemized and the foreign tax excluded from those deductions. The credit related to the income and profits taxes paid to foreign countries or possessions of the United States and included the taxpayer's share of such taxes paid through partnerships and fiduciaries. The tax credit was limited to the same proportion of the income tax before credits as the taxable income from foreign sources bore to the entire taxable income, but could not exceed the amount of foreign tax paid.

Other tax credits

—The other tax credits against income tax were those for partially tax-exempt interest and for tax paid at source on interest from tax-free covenant bonds, but allowed only if nonbusiness deductions were itemized. Also included was the "throwback tax credit" allowed the recipient of an accumulation distribution from a complex trust, whether claimed on a standard or itemized deduction return.

The partially tax-exempt interest credit, allowed for interest on certain securities of the United States, was 3 percent of the amount of partially exempt interest included in adjusted gross income, reduced by the itemized deduction for amortization of bond premium on the bonds. However, the credit could not exceed the smaller of (1) 3 percent of the taxable income, or (2) income tax reduced by credits for foreign tax paid and for dividends received.

Tax credit was allowed for tax withheld at source on tax-free covenant bond interest. The issuing corporation withheld as tax 2 percent of the total interest earned. The taxpayer also included his share of this tax credit allotted to him through partnerships and fiduciaries.

The throwback tax credit was the recipient's pro rata share of taxes paid by a complex trust in preceding tax years which would not have been payable by the trust had the trust in fact made distributions of income currently to the beneficiaries. Income tax paid on accumulation distributions deemed distributed in prior years was not refunded to the trust but was allowed as a credit against the income tax liability of the recipients. Credit in excess of the total tax was treated as an overpayment and as such was refundable.

Income tax after credits

Tax after credits was the income tax liability excluding the self-employment tax and was the criterion upon which taxable and nontaxable returns were classified. It was after the deduction for income tax credits, but prior to the year-end adjustments for tax withheld from wages and payments on declaration which determined the overpayment or tax due status.

Self-employment tax

This tax was reported by each individual who had self-employment income derived from solely owned trade or business and from his share of partnership profits even though these enterprises elected to be taxed as corporations. Citizens employed by foreign governments or international organizations were subjected to self-employment tax on salaries for 1960 and subsequent years. Certain types of income and deductions were not allowed in computing self-employment earnings, such as investment income, capital gain or loss, net operating loss deduction, and casualty losses. The maximum amount subject to social security self-employment tax was \$4,800 although this maximum amount was reduced by the amount of wages received on which the social security employee tax had been withheld by an employer. No exemption was allowed against the self-employment income subject to tax and no tax credits applied to this tax. The self-employment tax rate for 1962 was 4.7 percent. This tax was paid regardless of the taxpayer's age and even though social security benefits were received by the taxpayer.

Tax withheld

The tax withheld included the income tax withheld from salaries and wages by employers, the income tax paid by regulated investment companies on undistributed capital gain, and the excess withholding of social security employee tax. These items were considered to be taxpayments. The amount of income tax withheld by employers from wages subject to income tax withholding was withheld as prescribed in withholding tables or by the exact computation method and could have been increased by agreement between employer and employee. Income tax on capital gain retained by regulated investment companies was paid by the company and the taxpayer allotted his pro rata share of the tax paid. Excess social security tax is described below.

Excess social security tax

This excess tax, reported with tax withheld, was the overwithholding of social security employee tax which occurred in some cases when the employee worked for more than one employer during the year. The employee social security tax rate for 1962 was 3 1/8 percent on \$4,800 of wages, with a maximum of \$150 tax. The amount withheld in excess of the maximum was reported with income tax withheld and used by the taxpayer as a payment on total tax liability and to the extent not used was refundable.

Payments on 1962 declaration of estimated income tax

Such payments were reported on returns, Form 1040. The payments, received with the 1962 Declaration of Estimated Income Tax, Form 1040ES, also included any credit which was applied against the estimated tax by reason of an overpayment of the 1961 tax liability.

Tax due at time of filing

This amount was reported on returns where the tax withheld and the payments on declaration (together with other items reported with them) plus the income tax credits were insufficient to cover the total of both the income tax before credits and the self-employment tax. The balance of tax due was paid when the return was filed.

Overpayment

An overpayment of tax occurred when the sum of the tax withheld and payments on declaration exceeded the combined income tax after credits and the self-employment tax. Overpayment on Form 1040A gave rise to a refund. On Forms 1040, overpayment could be elected as a refund, or as a credit on the subsequent year's estimated tax, or could be requested as part refund and part credit on the estimated tax.

Refund

A refund of tax included the portion of overpayment requested as refund by taxpayers filing Forms 1040, and all overpayments on Form 1040A. The refund could be requested in cash or a combination of cash and United States Savings Bonds, Series E. When bonds and cash were both checked on the return, the refund was made entirely in cash. The refund had to be at least \$18.75 before the bond election could be made.

Credit on 1963 tax

This credit, requested on Forms 1040, was that part of the overpayment of 1962 tax which taxpayers specifically requested be credited to their estimated income tax for 1963.

Tax Rate Classifications

Data in tables 20 and 21 are classified by marginal tax rates, the maximum rate applied to any part of the tax base. The explanations which follow use the illustra-

tions appearing at the end of this section to show how the tax return data presented in table 21 are derived from information available in the return.

Tax base for returns with normal tax and surtax only is taxable income. For returns with alternative tax computation, the tax base is either (1) taxable income, where that amount is greater than one-half the excess long-term capital gain, or (2) one-half the excess long-term capital gain, where that amount is equal to or greater than taxable income.

Tax rate is the rate at which all or a portion of an individual's tax base is taxed. Some of the tax rates are described below:

a. 0 percent (returns with no tax base) - This is the rate applicable to returns that show deductions plus exemptions equal to or exceeding adjusted gross income and returns with no adjusted gross income.

b. 50 percent (alternative tax computation returns with capital gains tax only) - This is the rate applicable to returns which show the amount of one-half the excess long-term capital gain equal to or greater than the taxable income. The one-half excess, therefore, is the tax base instead of taxable income.

c. 50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax) - This is the rate applicable to returns where a portion of the tax base is taxed at the capital gains rate (50 percent), and a portion at normal tax and surtax rates.

d. 87 percent (returns eligible for 87 percent limitation) - This limitation of tax is 87 percent of the tax base subject to the regular normal and surtax rates. This rate is applicable when the tax base reaches: (1) \$629,500 or more on a separate return, (2) \$1,259,000 or more on a joint return and a surviving spouse return, and (3) \$938,000 or more on a head of household return.

Marginal rate is the maximum rate applied to any part of the tax base. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) has a marginal tax rate of 26 percent. (See example.) Returns with a tax base subject to both the capital gains rate and the normal tax and surtax rates were classified in their marginal surtax rate classes.

Tax base taxed at all rates (column 3) is the entire tax base of each return classified by the marginal tax rate of the return.

Tax generated at all rates (column 4) is the total reported tax before credits of each return classified by the marginal tax rate of the return.

Tax base taxed at marginal rate (column 6) is that portion of the tax base that is taxed only at the marginal tax rate. For example, a joint return with \$11,000 of tax base (for normal tax and surtax rates) would have \$3,000 taxed at a marginal rate of 26 percent. The remaining tax base was taxed at lower rates.

Tax generated at marginal rate (column 7) is that portion of the tax liability of each return that is taxed at the maximum rate. It is obtained by applying the tax rate in the stub to the amount in column 6.

Number of returns with any tax at tax rate (column 8) is a distribution of returns by applicable tax rates. It includes each return which had some portion of the tax base taxed at the tax rate shown in the stub. For example, a joint return with \$11,000 tax base (for nor-

mal tax and surtax rates) would have some tax base taxed at the 20 percent, 22 percent, and 26 percent rates.

Tax base at tax rate (column 9) is the tax base spread among the applicable tax rates. For example, a joint return with \$11,000 tax base (for normal tax and surtax rates) would have \$4,000 taxed at 20 percent, \$4,000 taxed at 22 percent, and \$3,000 taxed at 26 percent.

Tax generated at tax rate (column 10) is the total tax generated at each tax rate and is obtained by applying the tax rate in the stub to the tax base amount in column 9. This amount is the recalculated income tax before credits and minor differences occurred between this total and the total for income tax before credits reported by the taxpayers for 1962 (column 4) because of the method used in statistically processing unaudited returns.

ILLUSTRATIONS OF THE PRESENTATION OF TAX RETURN DATA CLASSIFIED BY RATE, AS SHOWN IN TABLE 21

Example 1

Derivation of Tax Base:	
\$16,000 - Adjusted gross income	
-3,800 - Itemized deductions	
\$12,200 - Balance	
-1,200 - Exemptions	
<u>\$11,000 - Tax base (taxable income)</u>	
Derivation of Tax:	
1st \$4,000 of tax base taxed at 20%	\$800
2nd \$4,000 of tax base taxed at 22%	\$880
Bal. \$3,000 of tax base taxed at 26%	\$780
<u>\$11,000</u>	<u>Total tax \$2,460</u>

Example 2

Derivation of Tax Base:	
\$50,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$5,000)	
-3,800 - Itemized deductions	
\$46,200 - Balance	
-1,200 - Exemptions	
<u>\$45,000 - Tentative tax base (taxable income)</u>	
\$5,000 - Tax base for capital gains tax	
\$40,000 - Tax base for normal tax and surtax	
<u>\$45,000 - Total tax base (taxable income)</u>	
Derivation of Tax:	
1st \$4,000 of tax base taxed at 20%	\$800
2nd \$4,000 of tax base taxed at 22%	\$880
3rd \$4,000 of tax base taxed at 26%	\$1,040
4th \$4,000 of tax base taxed at 30%	\$1,200
5th \$4,000 of tax base taxed at 34%	\$1,360
6th \$4,000 of tax base taxed at 38%	\$1,520
7th \$4,000 of tax base taxed at 43%	\$1,720
8th \$4,000 of tax base taxed at 47%	\$1,880
9th \$4,000 of tax base taxed at 50%	\$2,000
Bal. \$4,000 of tax base taxed at 53%	\$2,120
<u>\$40,000 Normal tax and surtax</u>	<u>\$14,520</u>
Derivation of Capital Gain Tax:	
\$5,000 of tax base taxed at 50%	\$2,500
<u>\$45,000</u>	<u>Total tax \$17,020</u>

Example 3

Derivation of Tax Base:	
\$150,000 - Adjusted gross income (including 1/2 excess net long-term capital gain of \$145,000)	
-13,800 - Itemized deductions	
\$136,200 - Balance	
-1,200 - Exemptions	
<u>\$135,000 - Tentative tax base (taxable income)</u>	
\$145,000 - Tax base for capital gains tax	
--- No tax base for normal tax and surtax	
<u>\$145,000 - Total tax base</u>	
Derivation of Tax:	
\$135,000 tentative tax base taxed at normal tax and surtax rates from tax rate schedule II	\$80,340
(above tax greater than capital gains tax—taxpayer uses derivation below)	
Derivation of Capital Gains Tax:	
\$145,000 of tax base taxed at 50%	\$72,500
<u>\$145,000</u>	<u>Total tax \$72,500</u>

Tax rate	Returns with tax rate as marginal rate							Returns with any tax at tax rate		
	Number of returns	Adjusted gross income	Tax base taxed at all rates	Tax generated at all rates		Tax base taxed at marginal rate	Tax generated at marginal rate	Number of returns	Tax base at tax rate	Tax generated at tax rate
				Amount	As a percent of adjusted gross income					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Example 1.—Data Reported on Joint Return With Normal Tax and Surtax Only

20 percent.....								1	4,000	800
22 percent.....								1	4,000	880
26 percent.....	1	16,000	11,000	2,460	15.4	3,000	780	1	3,000	780

Example 2.—Data Reported on Joint Return With Capital Gains Tax and Normal Tax and Surtax

20 percent.....								1	4,000	800
22 percent.....								1	4,000	880
26 percent.....								1	4,000	1,040
30 percent.....								1	4,000	1,200
34 percent.....								1	4,000	1,360
38 percent.....								1	4,000	1,520
43 percent.....								1	4,000	1,720
47 percent.....								1	4,000	1,880
50 percent (returns with capital gains tax and surtax).....	2 ¹	30,000	345,000	217,020	34.0	5,000	2,500	1	5,000	2,500
50 percent.....								1	4,000	2,000
53 percent.....	1	50,000	45,000	17,020	34.0	4,000	2,120	1	4,000	2,120

Example 3.—Data Reported on Joint Return With Capital Gains Tax Only

50 percent (returns with capital gains tax only).....	1	150,000	145,000	72,500	48.3	145,000	72,500	1	145,000	72,500
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Summary of Data Reported on the Above Three Joint Returns

Total.....	3	216,000	201,000	91,980	42.6	157,000	77,900	3 ²	201,000	91,980
20 percent.....								2	8,000	1,600
22 percent.....								2	8,000	1,760
26 percent.....	1	16,000	11,000	2,460	15.4	3,000	780	2	7,000	1,820
30 percent.....								1	4,000	1,200
34 percent.....								1	4,000	1,360
38 percent.....								1	4,000	1,520
43 percent.....								1	4,000	1,720
47 percent.....								1	4,000	1,880
50 percent (returns with capital gains tax only).....								1	145,000	72,500
50 percent (returns with capital gains tax and surtax).....	2 ¹	30,000	345,000	217,020	34.0	5,000	2,500	1	5,000	2,500
50 percent.....								1	4,000	2,000
53 percent.....	1	50,000	45,000	17,020	34.0	4,000	2,120	1	4,000	2,120

¹This total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate.

²These returns are not included in the total as they already appear in the class which is their marginal normal tax and surtax rate.

³This amount is not included in the total for the reason stated in footnote 2.

BASIC TABLES

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INDIVIDUAL INCOME TAX RETURNS FOR 1962

33

Table 1.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND CLASSES CUMULATED
[Taxable and nontaxable returns]

Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits	
	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
ADJUSTED GROSS INCOME CLASSES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	62,712,386	100.0	1348,701,466	100.0	195,320,479	100.0	44,902,840	100.0
No adjusted gross income.....	421,791	0.7	21,159,526	-0.3	-	-	-	-
Under \$500.....	4,002,049	6.4	1,304,371	0.4	-	-	-	-
\$500 under \$1,000.....	3,001,512	4.8	2,396,623	0.7	213,610	7.1	42,379	0.1
\$1,000 under \$1,500.....	3,953,747	6.3	4,904,937	1.4	1,029,637	5.3	203,759	0.5
\$1,500 under \$2,000.....	3,213,266	5.3	5,789,938	1.7	1,549,483	7.8	301,728	0.7
\$2,000 under \$2,500.....	3,292,738	5.3	7,415,882	2.1	2,301,060	1.2	445,048	1.0
\$2,500 under \$3,000.....	3,266,170	5.2	8,980,235	2.6	3,190,780	1.6	619,001	1.4
\$3,000 under \$4,000.....	3,349,192	5.3	10,887,666	3.1	4,217,093	2.2	826,100	1.8
\$4,000 under \$5,000.....	3,339,140	5.2	12,146,786	3.5	5,035,079	2.6	975,713	2.2
\$5,000 under \$6,000.....	3,159,556	5.0	13,425,430	3.9	5,932,502	3.0	1,181,829	2.6
\$6,000 under \$7,000.....	3,121,298	5.0	14,823,456	4.3	6,836,938	3.5	1,369,120	3.0
\$7,000 under \$8,000.....	6,157,541	9.8	33,834,250	9.7	18,456,822	8.4	3,311,603	7.4
\$8,000 under \$9,000.....	5,373,806	8.6	34,835,256	10.0	17,846,738	9.1	3,607,868	8.0
\$9,000 under \$10,000.....	4,332,207	6.9	32,379,767	9.3	17,670,715	9.0	3,599,828	8.0
\$10,000 under \$15,000.....	3,243,914	5.2	27,536,715	7.9	16,005,320	8.2	3,283,692	7.3
\$15,000 under \$20,000.....	6,404,470	3.8	22,776,270	6.5	13,961,232	7.1	6,982,363	15.6
\$20,000 under \$25,000.....	1,798,371	2.9	18,828,840	5.4	11,975,311	6.1	2,498,655	5.6
\$25,000 under \$30,000.....	1,248,376	2.0	14,313,378	4.1	9,447,406	4.8	1,996,485	4.4
\$30,000 under \$35,000.....	857,430	1.4	10,691,192	3.1	7,246,497	3.7	1,154,723	2.6
\$35,000 under \$40,000.....	594,214	0.9	8,003,140	2.3	5,542,371	2.8	1,205,799	2.7
\$40,000 under \$45,000.....	441,639	0.7	6,390,176	1.8	4,480,481	2.3	991,070	2.2
\$45,000 under \$50,000.....	1,047,768	1.7	17,818,457	5.1	12,847,914	6.6	2,970,823	6.6
\$50,000 under \$55,000.....	405,834	0.6	9,018,087	2.6	5,787,100	3.5	1,716,653	3.8
\$55,000 under \$60,000.....	537,511	0.9	17,926,263	5.1	14,072,276	7.2	4,338,594	9.6
\$60,000 under \$65,000.....	121,552	0.2	7,984,489	2.3	6,441,157	3.3	2,684,594	6.0
\$65,000 under \$70,000.....	15,781	(3)	1,883,854	0.5	1,496,523	0.8	768,058	1.7
\$70,000 under \$75,000.....	5,050	(3)	864,311	0.2	672,683	0.3	301,066	0.8
\$75,000 under \$80,000.....	5,167	(3)	1,465,173	0.4	1,111,155	0.6	631,123	1.4
\$80,000 under \$85,000.....	821	(3)	565,899	0.2	439,038	0.2	242,861	0.5
\$85,000 under \$90,000.....	355	(3)	717,179	0.2	524,548	0.3	310,895	0.7
CUMULATED FROM LOWEST ADJUSTED GROSS INCOME CLASS								
No adjusted gross income.....	421,791	0.7	21,159,526	-0.3	-	-	-	-
Under \$600.....	4,423,840	7.1	144,845	-	-	-	-	-
Under \$1,000.....	11,425,352	18.1	2,341,468	0.7	213,610	0.1	42,379	0.1
Under \$1,500.....	11,379,099	18.1	7,444,465	2.1	1,243,247	0.6	246,138	0.5
Under \$2,000.....	16,692,365	23.4	13,235,403	3.8	2,792,730	1.4	547,868	1.2
Under \$2,500.....	17,985,103	28.7	20,651,285	5.9	5,093,790	2.6	992,914	2.2
Under \$3,000.....	21,251,273	33.9	29,631,520	8.5	9,284,570	4.2	1,611,915	3.6
Under \$3,500.....	24,600,465	39.2	40,519,186	11.6	12,501,663	6.4	2,438,015	5.4
Under \$4,000.....	27,839,605	44.4	52,665,972	15.1	17,547,342	9.0	3,433,728	7.6
Under \$4,500.....	30,999,161	49.4	66,091,402	19.0	23,479,844	12.0	4,615,557	10.3
Under \$5,000.....	34,120,459	54.4	80,914,898	23.2	30,316,782	15.5	5,984,677	13.3
Under \$6,000.....	40,278,000	64.2	114,749,108	32.9	46,773,604	23.9	9,296,280	20.7
Under \$7,000.....	45,631,806	72.8	149,854,334	43.0	44,620,342	33.1	12,904,148	28.7
Under \$8,000.....	49,984,013	79.7	181,941,131	52.2	82,291,057	42.1	16,303,976	36.8
Under \$9,000.....	53,322,927	84.9	209,476,846	60.1	98,269,377	50.3	19,787,668	44.1
Under \$10,000.....	55,632,397	88.7	232,247,116	66.6	112,257,609	57.5	22,680,031	50.5
Under \$11,000.....	57,430,768	91.6	251,075,958	72.0	124,232,920	63.6	25,178,686	56.1
Under \$12,000.....	58,679,144	93.6	265,392,334	76.1	133,680,126	68.4	27,175,171	60.5
Under \$13,000.....	59,536,674	94.9	276,083,262	79.2	140,924,623	72.2	29,729,894	66.0
Under \$14,000.....	60,130,888	95.9	284,086,666	81.5	146,466,994	75.0	29,936,693	66.7
Under \$15,000.....	60,572,327	96.6	290,476,842	83.3	150,947,475	77.3	30,927,763	68.9
Under \$20,000.....	61,620,295	98.3	308,295,299	88.4	163,795,389	83.9	33,898,586	75.5
Under \$25,000.....	62,026,169	98.9	317,313,363	91.0	170,582,489	87.3	35,612,239	79.3
Under \$30,000.....	62,563,660	92.8	329,239,329	96.1	184,654,765	94.5	37,923,833	88.9
Under \$35,000.....	62,685,212	100.0	343,221,118	93.4	191,059,922	97.8	42,608,827	94.9
Under \$40,000.....	62,700,993	100.0	345,107,972	99.0	192,592,455	93.6	43,356,895	96.6
Under \$45,000.....	62,706,043	100.0	345,972,283	99.2	193,265,138	98.9	43,717,911	97.4
Under \$50,000.....	62,711,210	100.0	347,447,458	99.9	194,376,923	99.5	44,349,084	98.8
Under \$1,000,000 or more.....	62,712,386	100.0	347,984,287	99.8	194,795,931	99.7	44,991,945	99.3
Total.....	62,712,386	100.0	1348,701,466	100.0	195,320,479	100.0	44,902,840	100.0

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 1.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY ADJUSTED GROSS INCOME CLASSES AND CLASSES CUMULATED—Continued
(Taxable and nontaxable returns)

Adjusted gross income classes and classes cumulated	Returns		Adjusted gross income		Taxable income		Income tax after credits	
	Number	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total	Amount (Thousand dollars)	Percent of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CUMULATED FROM HIGHEST ADJUSTED GROSS INCOME CLASS								
\$1,000,000 or more.....	359	(3)	717,179	0.2	524,548	0.3	310,895	0.7
\$500,000 or more.....	1,176	(2)	1,264,008	0.4	944,186	0.5	553,756	1.2
\$200,000 or more.....	6,343	(2)	2,739,183	0.8	2,059,341	1.1	1,184,879	2.6
\$150,000 or more.....	11,393	(2)	3,593,494	1.0	2,728,024	1.4	1,545,945	3.4
\$100,000 or more.....	27,174	(2)	5,477,368	1.6	4,226,537	2.2	2,294,013	5.1
\$50,000 or more.....	148,726	0.2	13,461,837	3.9	10,665,714	5.5	4,979,007	11.1
\$25,000 or more.....	686,237	1.1	31,388,100	9.0	24,737,990	12.7	9,287,601	20.7
\$20,000 or more.....	1,092,091	1.7	45,406,167	11.6	31,525,090	16.1	11,034,254	24.5
\$15,000 or more.....	2,139,839	3.4	98,224,684	16.7	44,373,034	22.7	13,979,077	31.1
\$14,000 or more.....	2,581,498	4.1	64,614,800	18.5	48,893,485	25.0	14,966,147	33.3
\$13,000 or more.....	3,179,712	5.1	72,617,940	20.8	54,295,836	27.8	16,172,946	36.0
\$12,000 or more.....	4,035,245	6.4	83,309,132	23.9	61,640,393	31.6	17,727,669	39.5
\$11,000 or more.....	5,281,618	8.4	97,625,510	30.0	71,087,559	36.4	19,724,154	43.9
\$10,000 or more.....	7,079,939	11.3	115,454,350	33.4	83,062,870	42.5	22,222,809	49.5
\$9,000 or more.....	9,484,459	15.1	139,233,620	39.3	97,024,102	49.7	25,115,172	55.9
\$8,000 or more.....	12,728,373	20.3	166,737,335	47.8	113,029,422	57.9	28,398,864	63.2
\$7,000 or more.....	17,060,580	27.2	199,117,102	57.1	130,700,137	66.9	31,998,692	71.3
\$6,000 or more.....	22,434,386	35.8	235,952,358	67.1	148,566,875	76.1	35,606,360	79.3
\$5,000 or more.....	28,591,927	45.6	267,786,608	76.8	169,005,697	84.5	38,918,163	86.7
\$4,500 or more.....	31,713,225	50.6	282,610,064	81.0	171,840,635	88.0	40,287,283	89.7
\$4,000 or more.....	34,872,781	55.8	296,035,434	84.9	177,773,137	91.0	41,469,112	92.4
\$3,500 or more.....	38,111,521	60.8	308,185,280	88.4	182,818,818	93.6	42,466,825	94.6
\$3,000 or more.....	41,461,113	66.1	319,069,940	91.5	187,035,909	95.8	43,293,325	96.4
\$2,500 or more.....	44,727,283	71.3	328,050,181	94.1	195,226,689	97.4	43,909,926	97.8
\$2,000 or more.....	48,020,021	76.6	335,466,063	96.2	192,527,749	98.6	44,356,974	98.8
\$1,500 or more.....	51,333,287	81.9	341,255,001	97.9	194,077,232	99.4	44,656,702	99.5
\$1,000 or more.....	55,287,034	88.2	346,159,998	99.3	195,107,869	99.9	44,860,461	99.9
\$500 or more.....	58,288,540	92.9	348,556,621	100.0	195,320,479	100.0	44,902,840	100.0
Returns with adjusted gross income.....	62,290,595	99.3	342,860,992	100.3	195,320,479	100.0	44,902,840	100.0
Total.....	62,712,386	100.0	348,701,466	100.0	195,320,479	100.0	44,902,840	100.0

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Deficit.

Less than 0.05 percent.

NOTE: Detail may not add to total because of rounding.

Table 2. —SOURCES OF INCOME AND LOSS FOR RETURNS WITH STANDARD DEDUCTION, RETURNS WITH ITEMIZED DEDUCTIONS, AND RETURNS WITH NO ADJUSTED GROSS INCOME

[Taxable and nontaxable returns]

	All returns		Returns with standard deduction		Returns with itemized deductions		Returns with no adjusted gross income	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Adjusted gross income (or deficit).....	62,712,386	348,701,466	35,839,490	137,107,301	26,451,105	212,753,691	421,791	¹ 1,159,526
Salaries and wages (net).....	55,096,240	283,372,515	31,728,346	117,036,302	23,268,129	166,106,568	99,764	229,642
Dividends (after exclusions).....	5,830,562	10,639,818	1,979,199	1,477,339	3,809,503	9,129,365	41,867	33,104
Interest received.....	14,736,574	7,155,412	5,384,403	2,308,179	9,255,799	4,776,027	96,370	71,197
Business, farm, or profession:								
Net profit.....	6,917,605	26,851,131	3,811,916	10,402,191	3,068,290	16,409,610	17,394	30,329
Net loss.....	1,709,957	2,925,775	700,720	739,962	712,141	1,129,831	297,105	1,056,035
Sales of capital assets:								
Net gain.....	4,322,510	6,821,421	1,734,928	1,465,886	2,511,536	5,149,194	76,056	206,326
Net loss.....	1,599,445	1,050,393	390,101	234,912	1,173,178	775,106	36,167	40,371
Sales of property other than capital assets:								
Net gain.....	85,582	68,826	42,376	27,967	40,850	38,534	2,362	2,323
Net loss.....	184,215	285,266	66,216	40,513	98,905	152,722	19,096	92,026
Pensions and annuities:								
Life expectancy method.....	1,019,506	1,349,567	421,140	477,804	596,025	868,968	2,345	2,788
3-year method.....	514,457	972,926	222,949	358,659	289,630	612,099	1,883	2,158
Rents:								
Net income.....	4,077,128	3,933,475	1,591,819	1,257,744	2,439,836	2,608,253	45,474	67,465
Net loss.....	1,885,028	1,063,070	516,451	210,132	1,306,768	727,762	61,812	125,172
Royalties:								
Net income.....	462,503	584,339	169,034	161,784	224,540	405,521	8,938	16,039
Net loss.....	25,985	75,016	5,828	5,190	18,761	53,477	1,400	16,348
Partnership:								
Net profit.....	1,588,004	10,210,149	627,030	2,468,957	950,298	7,716,784	10,676	24,440
Net loss.....	367,728	865,832	94,574	102,407	228,424	485,020	44,730	278,400
Estate and trusts:								
Income.....	425,546	691,986	144,642	167,064	277,707	518,805	3,265	6,109
Loss.....	23,575	29,855	5,690	2,117	17,071	20,764	819	6,976
Other sources.....	(²)	2,343,416	(²)	831,934	(²)	1,756,593	(²)	³ 245,100

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹Deficit.²Not tabulated.³Negative "Other sources."

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 3.—SOURCES OF INCOME AND LOSS, RETURNS WITH STANDARD DEDUCTION, AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]												
Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	All returns									
			Salaries and wages (net)		Business, farm, or profession				Sales of capital assets			
			Number of returns	Amount (Thousand dollars)	Net profit		Net loss		Net gain		Net loss	
					Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Total.....	62,712,386	348,701,466	55,096,240	283,372,515	6,917,605	26,851,131	1,709,957	2,925,775	4,322,510	6,821,421	1,599,445	1,050,393
No adjusted gross income.....	421,791	21,159,526	99,764	229,642	17,394	39,329	297,105	1,056,035	76,096	206,326	36,167	40,371
Under \$600.....	4,002,049	1,304,371	3,437,409	1,145,176	328,502	123,011	86,979	91,111	90,162	33,874	28,565	18,765
\$600 under \$1,000.....	3,001,512	2,296,623	2,397,626	1,882,882	363,684	242,283	50,873	54,182	106,175	38,935	24,580	16,463
\$1,000 under \$1,500.....	3,933,747	4,904,997	3,161,025	3,802,197	468,343	450,732	73,885	87,338	163,261	67,720	31,015	16,160
\$1,500 under \$2,000.....	3,315,266	5,788,938	2,644,969	6,371,422	1,642,882	63,838	7,435	175,995	89,859	38,015	25,221	12,882
\$2,000 under \$2,500.....	3,292,738	7,415,882	2,698,394	5,803,736	418,078	680,786	70,284	79,471	177,034	99,823	34,160	19,833
\$2,500 under \$3,000.....	3,266,170	8,980,235	2,796,227	7,311,053	401,765	771,107	71,833	74,336	159,409	92,953	36,212	22,658
\$3,000 under \$3,500.....	3,349,192	10,887,666	2,932,348	9,140,197	398,879	893,888	77,745	83,798	172,107	115,551	44,250	32,003
\$3,500 under \$4,000.....	3,239,140	12,146,786	2,877,607	10,300,548	369,444	923,328	66,440	91,809	174,961	112,638	52,086	32,021
\$4,000 under \$4,500.....	3,159,256	13,425,430	2,853,252	11,657,930	341,220	918,704	86,098	81,336	154,375	99,038	44,309	26,977
\$4,500 under \$5,000.....	3,121,298	14,823,456	2,849,544	12,988,644	337,198	976,303	82,718	92,443	149,338	97,424	53,890	32,882
\$5,000 under \$6,000.....	6,157,541	33,834,250	5,747,534	30,440,811	563,804	1,755,044	146,847	130,813	305,226	204,337	100,982	63,612
\$6,000 under \$7,000.....	5,373,806	34,835,256	5,064,731	31,685,132	477,493	1,994,847	125,279	113,899	295,148	197,903	115,234	65,141
\$7,000 under \$8,000.....	4,332,207	32,379,767	4,105,488	29,476,991	392,620	1,457,146	93,736	86,425	269,979	170,697	97,354	63,358
\$8,000 under \$9,000.....	3,243,914	27,206,715	3,074,940	24,866,265	299,440	1,259,249	63,656	73,644	247,366	188,977	86,747	51,071
\$9,000 under \$10,000.....	2,406,476	27,776,270	2,260,097	20,367,154	225,561	1,125,848	48,031	49,590	214,381	170,446	90,995	54,815
\$10,000 under \$11,000.....	1,738,371	18,828,840	1,680,254	16,663,118	174,987	985,159	34,884	37,229	190,406	170,796	81,803	49,787
\$11,000 under \$12,000.....	1,248,376	14,316,378	1,152,252	12,397,266	134,143	859,425	24,701	32,301	155,899	155,000	70,483	42,451
\$12,000 under \$13,000.....	857,530	10,691,192	777,412	8,966,189	104,544	745,313	18,231	29,518	130,582	141,850	57,688	35,854
\$13,000 under \$14,000.....	594,214	8,003,140	525,737	6,448,920	83,479	683,458	13,175	22,707	104,856	120,830	50,340	31,652
\$14,000 under \$15,000.....	441,639	6,390,176	380,958	4,923,453	70,266	625,886	10,701	17,761	88,573	113,470	42,362	28,208
\$15,000 under \$20,000.....	1,047,768	17,818,457	847,786	12,155,155	214,686	2,407,295	29,307	59,029	273,351	465,916	141,736	95,670
\$20,000 under \$25,000.....	405,854	9,018,067	288,426	4,882,682	111,881	1,719,987	13,657	62,421	139,768	323,887	79,377	54,883
\$25,000 under \$30,000.....	537,511	13,926,263	351,000	7,659,084	158,767	3,713,991	21,808	153,239	223,104	912,844	127,600	98,955
\$30,000 under \$40,000.....	121,552	7,984,489	79,468	2,841,434	28,117	1,134,023	7,282	80,291	64,991	742,075	32,817	27,110
\$40,000 under \$50,000.....	15,781	1,883,854	10,264	503,231	2,426	130,028	1,722	30,632	10,700	338,903	3,362	2,930
\$50,000 under \$60,000.....	5,050	864,311	3,254	188,629	559	31,149	703	17,727	3,719	208,162	917	802
\$60,000 under \$70,000.....	5,167	1,465,175	3,239	211,200	494	30,058	863	30,878	4,163	495,305	725	644
\$70,000 under \$100,000.....	821	546,829	545	37,693	30	3,555	190	15,353	709	275,531	76	66
\$100,000 or more.....	355	717,179	229	14,164	29	7,361	96	11,024	316	371,519	33	29
Returns under \$5,000.....	34,120,445	180,914,858	28,742,165	68,644,376	3,873,989	6,582,309	1,054,988	1,871,294	1,999,073	1,052,971	422,949	283,355
Returns \$5,000 under \$10,000.....	21,313,938	151,332,258	20,252,790	126,835,921	1,958,918	7,192,134	477,549	454,371	1,332,300	932,360	490,412	277,977
Returns \$10,000 or more.....	7,079,989	116,456,350	6,101,285	77,892,218	1,084,698	13,076,688	177,420	600,110	1,391,137	4,836,090	686,084	469,041

Adjusted gross income classes	All returns—Continued											
	Sales of property other than capital assets		Dividends (after exclusions)		Interest received		Pensions and annuities					
	Net gain		Net loss		Life expectancy method		3-year method		Life expectancy method		3-year method	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Total.....	85,582	68,826	184,215	285,266	5,830,562	10,639,818	14,736,574	7,155,412	1,039,506	1,349,567	514,457	972,926
No adjusted gross income.....	(3)	(2)	19,096	92,026	41,867	33,104	96,370	71,197	2,345	2,788	(2)	(2)
Under \$600.....	(3)	(3)	6,054	7,929	75,743	18,543	223,041	50,666	11,972	5,231	6,032	3,102
\$600 under \$1,000.....	3,374	1,397	4,414	2,956	129,263	45,978	338,662	108,121	34,504	19,787	15,603	7,644
\$1,000 under \$1,500.....	3,427	1,583	8,541	6,851	209,162	94,375	582,510	234,504	80,686	64,837	39,804	33,811
\$1,500 under \$2,000.....	4,200	1,608	5,495	2,925	230,429	123,742	575,419	272,833	103,059	111,163	52,044	57,704
\$2,000 under \$2,500.....	4,821	2,445	4,203	2,658	207,428	125,980	547,928	282,491	112,234	129,104	59,496	86,648
\$2,500 under \$3,000.....	4,874	2,284	7,203	9,294	190,935	135,985	499,288	261,939	78,050	100,869	50,552	84,294
\$3,000 under \$3,500.....	5,679	3,666	7,190	5,585	187,097	141,243	521,708	239,121	70,475	95,250	32,246	55,777
\$3,500 under \$4,000.....	3,888	1,978	8,495	5,175	203,231	166,719	524,459	448,607	60,014	87,230	36,689	75,231
\$4,000 under \$4,500.....	3,281	2,792	6,282	3,206	175,924	144,494	539,865	229,859	42,474	57,437	26,900	60,148
\$4,500 under \$5,000.....	4,573	3,764	6,276	3,776	189,064	144,313	590,989	224,000	47,987	63,416	21,988	47,340
\$5,000 under \$6,000.....	7,262	3,638	16,224	16,631	396,032	285,702	1,286,063	452,672	72,657	105,422	36,000	86,672
\$6,000 under \$7,000.....	5,460	2,590	9,970	7,577	384,567	304,482	1,288,856	415,501	23,077	73,146	11,239	61,667
\$7,000 under \$8,000.....	2,781	2,508	10,695	12,644	349,789	271,192	1,215,171	369,997	53,670	74,771	22,837	57,479
\$8,000 under \$9,000.....	5,761	4,429	7,954	5,821	342,387	254,963	1,049,907	344,225	31,479	51,632	16,010	45,376
\$9,000 under \$10,000.....	2,780	2,086	6,080	3,680	306,780	274,753	888,210	304,303	25,216	44,843	14,304	38,442
\$10,000 under \$11,000.....	3,712	4,228	5,646	6,989	279,206	257,682	773,512	271,944	22,394	29,198	9,539	23,854
\$11,000 under \$12,000.....	2,408	3,267	4,739	7,220	236,652	236,409	994,239	232,214	16,818	24,408	17,535	17,535
\$12,000 under \$13,000.....	1,840	2,345	3,645	4,307	198,006	227,871	451,839	198,335	13,151	20,855	5,917	14,763
\$13,000 under \$14,000.....	1,472	2,510	3,378	3,996	167,712	230,230	339,166	167,236	11,005	17,155	9,092	10,408
\$14,000 under \$15,000.....	838	965	2,107	2,052	147,038	214,342	267,902	154,175	9,768	14,507	3,078	9,138
\$15,000 under \$20,000.....	3,276	4,777	9,043	12,891	448,443	832,688	696,256	503,720	25,274	40,843	10,466	31,632
\$20,000 under \$25,000.....	1,365	505	4,863	8,327	230,584	670,212	297,194	316,500	14,553	30,988	5,528	20,344
\$25,000 under \$30,000.....	2,228	6,908	10,393	25,729	372,726	1,951,993	420,468	694,106	22,054	50,807	5,737	25,317
\$30,000 under \$40,000.....	3,634	3,034	3,989	13,446	104,420	1,493,383	103,617	309,316	7,283	21,771	1,861	11,637
\$40,000 under \$50,000.....	102	419	761	3,407	14,711	54,683	13,708	71,464	1,315	6,366	279	2,781
\$50,000 under \$60,000.....	32	80	333	1,837	4,789	300,665	4,684	31,635	473	2,374	122	1,454
\$60,000 under \$70,000.....	39	473	389	2,704	4,939	583,167	4,675	49,232	535	2,672	132	1,489
\$70,000 under \$100,000.....	7	12	60	495	790	213,771	745	14,740	73	396	15	110
\$100,000 or more.....	6	108	37	531	348	318,354	323	11,149	31	326	16	287
Returns under \$5,000.....	41,459	23,946	83,249	142,381	1,840,643	1,174,476	5,040,239	2,743,338	643,800	737,067	340,597	513,857
Returns \$5,000 under \$10,000.....	26,044	15,251	51,583	48,954	1,779,555	1,391,092	5,728,207	1,886,698	231,073	349,834	120,390	289,636
Returns \$10,000 or more.....	18,079	29,629	49,383	93,931	2,210,364	8,074,250	3,968,128	3,025,376	144,627	262,666	53,470	169,443

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 3.—SOURCES OF INCOME AND LOSS, RETURNS WITH STANDARD DEDUCTION, AND TOTAL ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	All returns—Continued											
	Rents			Royalties			Partnership					
	Net income		Net loss		Net income		Net loss		Net profit		Net loss	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	4,077,128	3,933,475	1,885,028	1,063,070	402,503	584,339	25,985	75,016	1,588,004	10,210,149	367,728	865,832
No adjusted gross income.....	45,474	67,465	61,812	125,172	8,938	16,039						
Under \$600.....	128,103	46,355	29,926	13,693	10,042	3,531	1,400	16,348	24,400	44,729	278,399	
\$600 under \$1,000.....	165,349	84,228	28,127	15,185	10,202	3,227			29,386	14,319	10,089	12,687
\$1,000 under \$1,500.....	254,264	159,647	49,053	24,986	19,554	8,132	2,086	2,223	33,132	22,242	9,341	9,693
\$1,500 under \$2,000.....	233,743	166,619	45,177	19,850	20,062	11,961			50,489	52,233	5,503	6,834
\$2,000 under \$2,500.....	204,727	162,952	52,946	28,682	12,562	8,430			46,348	62,221	11,081	10,170
\$2,500 under \$3,000.....	194,496	139,922	57,206	22,970	18,325	15,729			51,133	83,427	6,988	7,038
\$3,000 under \$3,500.....	164,235	131,365	68,340	35,852	10,730	14,339			49,172	96,935	10,161	10,909
\$3,500 under \$4,000.....	174,432	146,745	82,011	28,986	14,466	8,684	3,306	2,415	53,992	114,861	11,748	17,383
\$4,000 under \$4,500.....	155,698	130,385	86,584	40,750	11,944	12,814			60,515	142,404	12,159	12,640
\$4,500 under \$5,000.....	165,358	124,543	85,374	37,947	16,422	15,053			56,822	127,553	9,408	8,116
\$5,000 under \$5,000.....	335,979	248,483	205,370	76,920	28,329	16,420			62,724	204,733	9,448	9,382
\$6,000 under \$7,000.....	322,136	204,998	181,871	72,082	23,470	14,439			110,401	355,530	22,998	23,864
\$7,000 under \$8,000.....	299,262	197,610	178,351	71,252	25,954	20,091	4,906	4,243	105,605	375,725	20,433	15,678
\$8,000 under \$9,000.....	238,763	169,263	135,236	55,498	20,027	25,972			101,043	118,437	21,627	21,627
\$9,000 under \$10,000.....	176,899	137,840	115,934	49,247	20,553	20,046			84,464	352,941	17,101	17,101
\$10,000 under \$11,000.....	148,717	138,144	93,080	44,934	14,645	16,041	1,035	1,850	74,662	352,949	16,095	16,295
\$11,000 under \$12,000.....	106,000	109,380	65,286	33,479	13,313	13,539			62,850	323,923	13,385	17,254
\$12,000 under \$13,000.....	82,901	106,520	45,103	25,189	9,936	14,588			51,630	315,454	12,193	16,368
\$13,000 under \$14,000.....	63,578	82,086	33,979	20,155	8,304	12,995			45,486	277,574	10,507	14,049
\$14,000 under \$15,000.....	52,555	80,312	26,213	17,304	7,728	10,508			37,089	243,909	9,242	10,389
\$15,000 under \$20,000.....	145,139	275,165	67,944	55,901	24,616	51,592	2,745	5,282	33,093	249,452	7,357	10,488
\$20,000 under \$25,000.....	69,524	169,529	29,188	26,697	13,531	26,709	1,340	1,658	119,475	1,066,279	24,981	44,571
\$25,000 under \$30,000.....	113,944	419,621	46,006	65,963	24,388	92,520	4,127	11,638	73,616	859,906	15,395	39,168
\$30,000 under \$40,000.....	29,051	166,026	11,496	28,295	8,316	60,054	1,568	8,218	2,402,359	29,102	99,741	
\$40,000 under \$50,000.....	4,001	34,263	1,806	9,508	1,663	19,665	358	4,070	1,176,026	10,178	60,794	
\$50,000 under \$200,000.....	1,223	15,963	649	4,653	545	12,796	145	5,299	4,886	265,617	1,796	19,633
\$200,000 under \$500,000.....	1,280	13,690	746	8,466	672	23,786	197	4,405	9,537	95,936	687	15,331
\$500,000 under \$1,000,000.....	192	2,657	149	2,152	129	11,319	34	2,450	1,333	110,678	901	24,225
\$1,000,000 or more.....	101	1,197	65	1,576	53	6,529	20	2,257	163	15,139	200	9,791
Returns under \$5,000.....	1,875,879	1,360,426	646,556	393,803	156,131	114,630	6,792	20,986	504,389	977,071	136,655	383,293
Returns \$5,000 under \$10,000.....	1,383,039	958,194	816,762	324,999	118,333	96,568	4,906	4,243	1,840,961	95,064	94,105	
Returns \$10,000 or more.....	818,220	1,614,855	421,710	344,268	128,039	373,141	14,287	49,787	607,440	73,989	89	6,142

Adjusted gross income classes	All returns—Continued											
	Estates and trusts			Other sources			Returns with standard deduction			Returns with itemized deductions		
	Income		Loss				Adjusted gross income		Adjusted gross income		Total itemized deductions	
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total.....	425,546	691,986	23,575	29,855	2,343,416	35,839,490	137,107,301	26,451,105	212,753,691	41,660,909		
No adjusted gross income.....	3,205	6,109	(3)	(3)	245,100	-	-	-	-	-	-	-
Under \$600.....	3,586	1,712			2,491	3,966,004	1,292,533	36,405	11,338	27,472		
\$600 under \$1,000.....	16,089	11,578			31,492	2,793,518	2,225,430	205,994	171,191	91,882		
\$1,000 under \$1,500.....	17,872	11,597	4,278	2,314	65,766	3,484,990	4,318,574	451,757	586,423	230,979		
\$1,500 under \$2,000.....	15,523	13,076			72,383	2,641,762	4,612,756	671,504	1,176,182	417,895		
\$2,000 under \$2,500.....	13,122	9,728			80,801	2,463,209	5,541,805	829,529	1,874,077	596,268		
\$2,500 under \$3,000.....	15,511	11,166			96,559	2,294,977	6,300,078	971,193	2,680,157	759,616		
\$3,000 under \$3,500.....	14,165	13,955			88,870	2,251,493	7,311,667	1,097,699	3,575,999	950,207		
\$3,500 under \$4,000.....	16,296	18,325	2,693	3,571	85,855	1,994,965	7,475,472	1,244,175	4,071,314	1,163,524		
\$4,000 under \$4,500.....	16,457	18,334			98,325	1,822,782	7,738,287	1,336,774	5,680,143	1,304,461		
\$4,500 under \$5,000.....	11,830	12,260			97,619	1,704,647	8,090,454	1,416,651	6,733,002	1,543,892		
\$5,000 under \$6,000.....	23,265	28,050			164,692	2,897,182	15,883,725	3,260,359	17,950,525	3,844,742		
\$6,000 under \$7,000.....	27,350	28,663			151,958	2,207,395	14,287,673	3,166,411	20,547,583	4,187,808		
\$7,000 under \$8,000.....	22,382	26,363	4,079	1,212	105,713	1,599,893	11,946,379	2,732,314	20,433,388	4,073,540		
\$8,000 under \$9,000.....	20,893	29,180			122,603	1,400,429	9,390,583	453,785	17,546,320	3,394,163		
\$9,000 under \$10,000.....	16,138	14,614			102,004	842,691	7,982,628	1,561,779	14,793,642	2,793,650		
\$10,000 under \$11,000.....	16,434	20,813	1,021	738	82,151	576,559	6,300,525	1,221,812	12,798,315	2,371,358		
\$11,000 under \$12,000.....	14,062	21,570	903	278	63,306	364,299	4,174,342	884,077	10,141,536	1,807,611		
\$12,000 under \$13,000.....	13,344	19,670	705	308	64,696	227,657	2,836,676	629,873	7,854,516	1,373,175		
\$13,000 under \$14,000.....	10,893	18,712	602	1,002	56,940	140,429	1,890,583	453,785	17,546,320	3,394,163		
\$14,000 under \$15,000.....	9,958	18,240	902	774	53,520	96,358	1,399,374	344,901	4,990,602	897,184		
\$15,000 under \$20,000.....	31,339	63,558	2,043	1,374	194,327	185,935	3,137,932	861,833	14,680,525	2,466,909		
\$20,000 under \$25,000.....	20,012	48,403	1,472	1,851	143,787	51,039	1,128,081	354,815	7,889,886	1,264,819		
\$25,000 under \$30,000.....	35,911	109,910	2,516	4,007	346,040	40,276	1,277,555	497,235	16,648,708	2,577,092		
\$30,000 under \$40,000.....	13,377	72,333	1,114	2,604	173,660	3,454	214,913	118,098	7,769,574	1,267,907		
\$40,000 under \$50,000.....	2,429	19,959			1,162	38,864	232	27,402	1,569,452	354,099		
\$50,000 under \$200,000.....	889	8,522	85	361	13,452	36	8,596	4,994	854,715	153,613		
\$200,000 under \$500,000.....	146	15,592	111	1,043	4,908	41	11,875	5,126	1,433,300	246,363		
\$500,000 under \$1,000,000.....	989	5,396	36	275	4,152	12	2,891	817	1,433,300	128,548		
\$1,000,000 or more.....	76	3,572	3	5	5,212			355	719,483	194,483		
Returns under \$5,000.....	143,650	122,840	7,790	12,861	475,061	25,430,347	54,904,056	8,268,321	27,170,328	7,136,196		
Returns \$5,000 under \$10,000.....	111,970	122,870	4,079	1,212	646,450	8,722,424	60,060,801	12,789,514	91,271,458	18,283,903		
Returns \$10,000 or more.....	169,920	446,276	11,706	15,782	1,221,905	1,686,719	22,142,445	5,393,270	94,311,905	16,240,810		

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Percent.

*Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

†Negative "Other sources."

NOTE: Detail may not add to total because of rounding.

Table 4. —SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX RETURNS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES

PART 1.—ALL RETURNS

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Business, farm, or profession		Net gain		Sales of capital assets	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total.....	65,712,386	179,864,917	1,348,701,466	55,096,260	233,272,515	1,917,205	26,851,311	1,709,957	2,425,775	4,322,510	5,461,421
Taxable returns, total.....	50,992,343	141,827,748	1,336,646,413	45,927,248	270,266,124	4,859,418	1,330,599	3,494,273	6,114,690	1,388,133	895,590
\$0 under \$1,000.....	1,436,260	1,436,260	1,436,260	1,361,445	1,008,000	58,797	29,418	19,884	19,884	1,360	1,360
\$1,000 under \$2,000.....	2,623,367	2,623,367	2,623,367	2,531,718	3,038,667	156,210	208,145	125,077	164,039	17,754	18,189
\$2,000 under \$3,000.....	2,588,180	2,588,180	2,588,180	2,466,790	4,466,007	209,401	335,280	31,400	74,279	35,553	11,037
\$3,000 under \$4,000.....	2,486,921	2,486,921	2,486,921	2,426,263	5,926,027	240,436	467,708	45,112	38,360	24,399	15,132
\$4,000 under \$5,000.....	2,300,000	2,300,000	2,300,000	2,243,803	7,076,151	270,770	594,360	54,573	117,940	72,287	25,956
\$5,000 under \$6,000.....	2,193,877	2,193,877	2,193,877	2,154,805	8,582,135	281,852	677,071	64,159	135,183	83,509	42,773
\$6,000 under \$7,000.....	2,099,050	2,099,050	2,099,050	2,051,336	10,047,777	302,742	812,182	73,312	150,313	95,152	44,960
\$7,000 under \$8,000.....	2,023,801	2,023,801	2,023,801	1,973,051	12,357,772	330,423	854,774	73,640	166,648	114,001	46,450
\$8,000 under \$9,000.....	1,945,000	1,945,000	1,945,000	1,897,675	14,535,665	356,139	1,023,467	138,409	288,728	197,964	93,486
\$9,000 under \$10,000.....	1,855,000	1,855,000	1,855,000	1,807,317	16,535,665	375,502	1,150,562	148,405	325,812	228,772	102,524
\$10,000 under \$11,000.....	1,775,000	1,775,000	1,775,000	1,727,333	18,535,665	394,139	1,280,003	161,505	365,272	260,970	128,787
\$11,000 under \$12,000.....	1,695,000	1,695,000	1,695,000	1,647,333	20,535,665	412,774	1,409,000	179,139	404,774	288,774	140,774
\$12,000 under \$13,000.....	1,615,000	1,615,000	1,615,000	1,567,333	22,535,665	431,333	1,538,000	197,774	444,000	318,000	158,000
\$13,000 under \$14,000.....	1,535,000	1,535,000	1,535,000	1,487,333	24,535,665	450,000	1,667,000	216,333	483,333	347,000	177,000
\$14,000 under \$15,000.....	1,455,000	1,455,000	1,455,000	1,407,333	26,535,665	468,667	1,796,000	235,000	522,000	386,000	196,000
\$15,000 under \$20,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$20,000 under \$25,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$25,000 under \$30,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$30,000 under \$35,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$35,000 under \$40,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$40,000 under \$45,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$45,000 under \$50,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$50,000 under \$100,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$100,000 under \$150,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$150,000 under \$200,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$200,000 under \$300,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$300,000 under \$500,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$500,000 under \$1,000,000.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
\$1,000,000 or more.....	1,453,363	3,868,890	17,777,453	846,678	12,145,350	214,519	2,402,031	28,932	56,886	272,117	461,295
Nonreturnable returns, total.....	1,720,043	39,037,169	14,055,051	9,168,992	13,106,371	2,029,187	2,833,829	676,469	1,295,176	827,937	706,721
No adjusted gross income.....	421,791	1,161,350	1,159,560	93,764	229,462	17,394	39,339	297,105	1,366,335	7,056	206,336
Under \$600.....	4,002,049	5,500,555	1,364,371	3,437,609	1,455,176	328,502	123,011	86,979	91,111	90,162	28,465
\$600 under \$1,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$1,000 under \$2,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$2,000 under \$3,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$3,000 under \$4,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$4,000 under \$5,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$5,000 under \$6,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$6,000 under \$7,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$7,000 under \$8,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$8,000 under \$9,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$9,000 under \$10,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$10,000 under \$11,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$11,000 under \$12,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$12,000 under \$13,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$13,000 under \$14,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$14,000 under \$15,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$15,000 under \$20,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$20,000 under \$25,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$25,000 under \$30,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$30,000 under \$35,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$35,000 under \$40,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$40,000 under \$45,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$45,000 under \$50,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$50,000 under \$100,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$100,000 under \$150,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$150,000 under \$200,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$200,000 under \$300,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$300,000 under \$500,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$500,000 under \$1,000,000.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252
\$1,000,000 or more.....	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252	1,453,252

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART I.—ALL RETURNS—Continued

Adjusted gross income classes	Sale of property other than capital assets			Dividends (after exclusion)			Interest received			Pensions and annuities			3-year method			Net income			Rents			
	Net gain		Net loss	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Life expectancy method		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Net loss		
	(14)	(15)								(16)	(17)										(18)	(19)
85,982	68,826	184,215	285,266	122,193	4,992,707	9,919,785	12,621,483	6,027,036	16,736,574	7,155,412	1,019,506	1,349,567	514,457	972,926	4,077,128	3,933,475	1,885,028	1,063,070				
64,952	57,239	127,398	352,193		9,919,785	12,621,483	6,027,036		16,736,574	7,155,412	1,019,506	1,349,567	514,457	972,926	4,077,128	3,933,475	1,885,028	1,063,070	790,181			
4,926	2,075	4,821	2,246		35,364	11,745	72,446	18,457	58,427	8,105	6,854	7,031	(3)	(3)	15,312	6,591	3,736	1,197				
					71,264	34,325	187,555	58,427	18,457	19,541	23,684	21,031	14,709	6,916	45,943	24,123	9,739	2,587				
					93,649	45,439	233,384	233,384	233,384	27,530	23,684	21,031	14,709	6,916	45,943	24,123	9,739	2,587				
																		11,079				
					1,226	3,908	5,129	3,908	135,945	35,347	37,873	18,696	27,710	103,130	64,863	36,032	13,077					
					4,082	3,915	3,866	3,915	177,373	406,476	56,289	18,509	29,751	132,176	81,698	51,026	25,046					
					2,594	863	1,866	863	135,945	45,347	56,289	18,509	29,751	132,176	81,698	51,026	25,046					
					3,181	2,767	5,081	2,767	123,281	498,102	136,972	35,392	42,454	148,182	108,042	74,843	27,683					
					3,773	3,273	5,082	3,273	159,336	133,839	43,048	37,424	38,468	129,459	108,002	73,874	28,965					
					7,062	3,591	14,970	3,591	261,934	413,931	68,605	97,002	30,861	71,354	315,840	282,432	197,087	69,818				
					\$6,000 under \$7,000.....	2,820	2,174	9,870	2,174	1,276,190	420,376	32,966	30,764	30,764	325,906	196,246	179,138	70,303				
					\$7,000 under \$8,000.....	4,681	2,473	10,495	2,473	1,045,567	343,927	50,692	15,417	42,910	236,776	165,715	135,031	55,369				
					\$8,000 under \$9,000.....	5,761	2,469	7,954	2,469	1,045,567	343,927	50,692	15,417	42,910	236,776	165,715	135,031	55,369				
					\$9,000 under \$10,000.....	2,780	2,486	6,140	6,681	267,495	301,472	44,945	14,364	38,442	175,632	131,681	115,754	49,418				
					\$10,000 under \$11,000.....																	
					\$11,000 under \$12,000.....	3,679	4,123	5,546	4,260	277,883	250,569	286,991	22,394	28,863	9,539	3,434	148,182	92,879				
					\$12,000 under \$13,000.....	2,375	3,664	4,382	4,342	235,492	231,398	229,658	16,284	39,613	9,739	106,630	65,085	31,364				
					\$13,000 under \$14,000.....	1,839	2,335	3,612	4,288	196,968	228,958	450,868	15,142	20,822	5,884	34,719	82,400	44,736				
					\$14,000 under \$15,000.....	1,472	2,310	3,345	3,973	166,254	228,639	388,564	16,254	19,712	4,048	9,092	63,244	33,864	20,067			
					\$15,000 under \$20,000.....	805	949	2,074	2,009	166,173	208,089	266,966	9,702	14,468	3,045	8,987	22,188	78,634	16,989			
					\$20,000 under \$25,000.....	3,276	4,777	9,056	12,825	446,373	816,715	694,357	25,208	40,462	10,433	31,535	144,366	67,740				
					\$25,000 under \$30,000.....	1,265	505	4,798	8,146	229,745	658,653	296,425	14,353	5,495	20,216	69,137	165,042	29,688				
					\$30,000 under \$35,000.....	2,340	6,903	10,294	24,926	371,554	1,923,542	439,433	688,267	22,043	50,794	5,733	25,262	113,616	64,829			
					\$35,000 under \$40,000.....	4,046	3,754	11,111	10,454	1,034,611	1,034,611	1,034,611	305,327	7,259	21,669	1,861	11,637	28,864	165,192			
					\$40,000 under \$45,000.....	102	419	3,346	3,466	539,613	13,646	73,171	4,359	6,295	2,921	5,981	3,181	3,726	1,791			
					\$45,000 under \$50,000.....																	
					\$50,000 under \$100,000.....	32	80	332	1,805	4,761	298,783	4,454	30,671	2,312	121	1,435	1,210	15,765	646	4,636		
					\$100,000 under \$200,000.....	37	470	384	2,677	4,886	371,977	4,621	47,108	277	2,630	1,311	1,488	13,528	8,223	2,056		
					\$200,000 under \$500,000.....	12	12	58	470	774	201,352	730	13,898	71	344	344	138	2,647	143	1,132		
					\$500,000 or more.....	6	108	34	500	335	276,946	310	284	15	280	98	1,132	61	1,566			
					Non-taxable returns, total.....	20,630	11,587	56,817	133,073	877,895	720,035	2,115,091	1,128,376	392,853	445,521	218,390	314,117	1,064,943	824,131	295,097	272,889	
					No adjusted gross income.....	2,362	2,723	19,096	92,026	41,867	33,104	96,370	71,197	(3)	(3)	45,474	67,465	61,812	125,172			
					Under \$600.....	(3)																
					\$600 under \$1,000.....	2,681	1,111	4,324	2,903	75,913	18,543	223,041	11,972	5,231	3,102	128,103	46,355	29,326	13,693			
					\$1,000 under \$1,500.....	2,787	3,496	4,095	2,212	137,673	78,603	342,055	1,367	83,518	91,399	45,788	168,903	26,975	12,293			
					\$1,500 under \$2,000.....					277,654	42,703	64,996	31,856	56,984	123,182	109,713	182,180	17,603				
					\$2,000 under \$2,500.....					71,990	54,480	170,160	88,976	42,703	62,996	75,059	21,154	9,893				
					\$2,500 under \$3,000.....					56,141	53,670	115,234	81,805	25,320	38,876	25,099	49,867	17,314	10,336			
					\$3,000 under \$3,500.....					31,099	74,949	18,313	26,968	35,981	46,778	31,878	12,366	6,252				
					\$3,500 under \$4,000.....					16,624	26,633	30,161	4,939	6,060	14,591	16,541	11,500	8,932				
					\$4,000 under \$4,500.....					40,756	231,751	74,000	12,612	6,397	20,430	37,101	67,203	14,874				
					\$5,000 or more.....																	
					Returns under \$5,000.....	41,659	23,946	83,269	342,361	1,860,619	1,074,076	5,040,735	2,836,498	643,809	777,097	340,590	500,434	1,300,939	1,300,939	598,194	856,762	324,999
					Returns \$5,000 under \$10,000.....	26,044	15,251	51,983	48,954	1,779,555	1,791,092	8,076,207	3,988,128	231,079	249,834	120,390	289,636	1,303,039	1,303,039	618,210	1,614,855	421,710
					Returns \$10,000 or more.....	18,079	29,629	49,383	93,931	2,210,364	8,076,210	3,988,128	3,027,376	144,627	262,666	53,470	169,433					

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

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Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART 1.—ALL RETURNS—Continued

Adjusted gross income classes	Number of returns	Taxable income		Income tax before credits		Dividends received		Retirement income		Tax credit for—		Foreign taxes		Other tax credits		Income tax after credits		Self-employment tax	
		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Investment credit	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Grand total.....	12,154,601	50,597,980	195,320,479	45,691,315	4,171,329	338,150	1,145,567	179,684	1,321,982	222,824	94,768	29,459	13,795	44,902,840	4,814,724	887,185			
Taxable returns, total.....	-	50,592,363	194,931,647	45,033,694	4,033,694	334,460	824,753	179,684	1,321,982	195,245	92,106	29,459	13,795	44,902,840	4,814,724	739,467			
\$400 under \$1,000.....	-	1,436,260	212,932	42,469	28,138	140	3,686	83	3,931	54	-	-	-	42,379	58,037	2,138			
\$1,000 under \$2,000.....	-	2,264,771	1,024,692	234,573	686	1,673	19,674	896	15,821	266	-	-	-	111,284	111,284	5,896			
\$2,000 under \$3,000.....	-	2,285,380	2,293,551	450,145	72,138	965	25,962	2,282	23,553	1,459	7,144	681	6,283	380	301,728	161,704	17,845		
\$3,000 under \$4,000.....	-	2,486,921	3,144,769	688,706	89,811	2,471	50,163	5,295	33,835	2,161	-	-	-	619,001	248,960	32,078			
\$4,000 under \$5,000.....	-	2,713,702	4,174,670	1,055,075	124,483	2,463	61,913	8,173	43,094	3,127	-	-	-	836,100	277,708	38,478			
\$5,000 under \$6,000.....	-	2,793,987	5,093,269	1,044,317	138,889	3,760	69,237	10,856	58,174	4,694	-	-	-	995,713	377,376	42,236			
\$6,000 under \$7,000.....	-	2,899,040	5,908,440	1,044,317	138,889	3,760	69,237	10,856	58,174	4,694	-	-	-	1,181,829	423,236	49,117			
\$7,000 under \$8,000.....	-	2,931,861	6,814,667	1,388,472	159,379	3,408	96,667	9,622	64,649	5,930	-	-	-	1,369,120	431,498	54,137			
\$8,000 under \$9,000.....	-	3,045,050	16,419,493	2,866,367	324,961	8,242	92,861	17,000	114,149	11,197	3,732	892	4,386	3,311,603	525,455	85,064			
\$9,000 under \$10,000.....	-	3,306,597	17,823,989	3,644,636	277,096	9,863	76,988	14,451	109,443	12,898	3,659	216	4,823	3,607,868	522,441	71,054			
\$10,000 under \$11,000.....	-	3,533,674	19,933,896	3,311,413	261,284	8,034	77,483	8,124	88,115	11,123	3,701	110	5,988	3,203,698	473,051	71,054			
\$11,000 under \$12,000.....	-	2,398,653	13,953,385	2,918,862	233,046	8,724	32,315	6,732	70,132	10,611	3,701	110	779	2,892,363	211,696	38,823			
\$12,000 under \$13,000.....	-	1,795,423	11,971,365	2,332,141	214,389	8,598	24,056	4,772	59,566	9,410	3,701	437	3,085	2,498,655	165,277	31,362			
\$13,000 under \$14,000.....	-	1,265,479	9,442,447	2,016,689	183,099	8,224	18,860	3,477	48,499	7,362	3,413	577	1,986	1,986,485	128,265	23,228			
\$14,000 under \$15,000.....	-	865,857	7,240,742	1,572,883	159,926	7,622	14,859	2,967	40,331	6,854	3,383	544	2,014	1,534,723	101,125	20,260			
\$15,000 under \$16,000.....	-	593,177	5,539,740	1,223,330	138,683	7,945	13,820	2,785	33,677	5,310	2,374	469	1,706	1,206,799	79,360	16,099			
\$16,000 under \$17,000.....	-	440,459	4,477,490	1,066,425	122,959	7,367	13,054	2,645	29,605	4,861	2,244	367	1,505	991,070	69,049	14,076			
\$17,000 under \$18,000.....	-	1,045,363	12,863,030	3,030,631	388,192	29,493	33,337	6,565	104,523	21,564	10,827	1,663	5,988	2,970,823	214,316	44,902			
\$18,000 under \$19,000.....	-	404,847	6,784,182	1,758,004	210,175	23,016	18,336	3,455	64,387	12,874	7,612	1,281	3,315	1,716,653	107,289	23,103			
\$19,000 under \$20,000.....	-	1,622,677	16,484,843	3,848,181	484,843	30,843	38,843	8,931	132,660	27,772	11,865	2,772	5,938	2,684,584	176,041	36,771			
\$20,000 under \$21,000.....	-	121,240	1,406,096	278,680	102,220	52,640	9,483	3,639	32,693	11,315	3,186	2,215	813	2,684,584	176,041	36,771			
\$21,000 under \$22,000.....	-	15,712	1,406,096	278,680	102,220	52,640	9,483	3,639	32,693	11,315	3,186	2,215	813	2,684,584	176,041	36,771			
\$22,000 under \$23,000.....	-	5,019	672,501	374,897	142,320	9,931	672	139	1,531	1,238	1,175	1,929	314	670	363,066	1,108	230		
\$23,000 under \$24,000.....	-	5,110	1,091,146	695,596	4,762	17,481	767	168	1,756	1,659	1,436	3,797	319	1,262	631,123	994	189		
\$24,000 under \$25,000.....	-	804	419,625	252,774	769	5,881	113	27	314	409	235	1,679	42	1,716	242,861	101	13		
\$25,000 under \$26,000.....	-	342	524,512	321,627	931	7,979	63	12	148	440	114	989	25	1,715	310,695	46	8		
Non-taxable returns, total.....	12,134,601	465,417	368,832	137,439	3,690	350,314	40,417	127,611	27,589	2,662	3,041	3,220	1,659	-	1,860,491	147,718			
No adjusted gross income.....	421,791	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Under \$400.....	-	4,002,049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$400 under \$1,000.....	-	5,901	678	135	(2)	(2)	(2)	-	3,235	91	-	-	-	-	163,622	5,796	10,390		
\$1,000 under \$2,000.....	-	1,599,351	2,232,219	306,210	72,138	965	19,674	896	15,821	299	-	-	-	-	307,185	10,390	17,760		
\$2,000 under \$3,000.....	-	2,285,380	2,293,551	450,145	72,138	965	25,962	2,282	23,553	1,459	7,144	681	6,283	380	301,728	161,704	17,760		
\$3,000 under \$4,000.....	-	2,486,921	3,144,769	688,706	89,811	2,471	50,163	5,295	33,835	2,161	-	-	-	-	619,001	248,960	32,078		
\$4,000 under \$5,000.....	-	2,713,702	4,174,670	1,055,075	124,483	2,463	61,913	8,173	43,094	3,127	-	-	-	-	836,100	277,708	38,478		
\$5,000 under \$6,000.....	-	2,793,987	5,093,269	1,044,317	138,889	3,760	69,237	10,856	58,174	4,694	-	-	-	-	995,713	377,376	42,236		
\$6,000 under \$7,000.....	-	2,899,040	5,908,440	1,044,317	138,889	3,760	69,237	10,856	58,174	4,694	-	-	-	-	1,181,829	423,236	49,117		
\$7,000 under \$8,000.....	-	2,931,861	6,814,667	1,388,472	159,379	3,408	96,667	9,622	64,649	5,930	-	-	-	-	1,369,120	431,498	54,137		
\$8,000 under \$9,000.....	-	3,045,050	16,419,493	2,866,367	324,961	8,242	92,861	17,000	114,149	11,197	3,732	892	4,386	3,311,603	525,455	85,064			
\$9,000 under \$10,000.....	-	3,306,597	17,823,989	3,644,636	277,096	9,863	76,988	14,451	109,443	12,898	3,659	216	4,823	3,607,868	522,441	71,054			
\$10,000 under \$11,000.....	-	3,533,674	19,933,896	3,311,413	261,284	8,034	77,483	8,124	88,115	11,123	3,701	110	5,988	3,203,698	473,051	71,054			
\$11,000 under \$12,000.....	-	2,398,653	13,953,385	2,918,862	233,046	8,724	32,315	6,732	70,132	10,611	3,701	110	779	2,892,363	211,696	38,823			
\$12,000 under \$13,000.....	-	1,795,423	11,971,365	2,332,141	214,389	8,598	24,056	4,772	59,566	9,410	3,701	437	3,085	2,498,655	165,277	31,362			
\$13,000 under \$14,000.....	-	1,265,479	9,442,447	2,016,689	183,099	8,224	18,860	3,477	48,499	7,362	3,413	577	1,986	1,986,485	128,265	23,228			
\$14,000 under \$15,000.....	-	865,857	7,240,742	1,572,883	159,926	7,622	14,859	2,967	40,331	6,854	3,383	544	2,014	1,534,723	101,125	20,260			
\$15,000 under \$16,000.....	-	593,177	5,539,740	1,223,330	138,683	7,945	13,820	2,785	33,677	5,310	2,374	469	1,706	1,206,799	79,360	16,099			
\$16,000 under \$17,000.....	-	440,459	4,477,490	1,066,425	122,959	7,367	13,054	2,645	29,605	4,861	2,244	367	1,505	991,070	69,049	14,076			
\$17,000 under \$18,000.....	-	1,045,363	12,863,030	3,030,631	388,192	29,493	33,337	6,565	104,523	21,564	10,827	1,663	5,988	2,970,823	214,316	44,902			
\$18,000 under \$19,000.....	-	404,847	6,784,182	1,758,004	210,175	23,016	18,336	3,455	64,387	12,874	7,612	1,281	3,315	1,716,653	107,289	23,103			
\$19,000 under \$20,000.....	-	1,622,677	16,484,843	3,848,181	484,843	30,843	38,843	8,931	132,660	27,772	11,865	2,772	5,938	2,684,584	176,041	36,771			
\$20,000 under \$21,000.....	-	121,240	1,406,096	278,680	102,220	52,640	9,483	3,639	32,693	11,315	3,186	2,215	813	2,684,584	176,041	36,771			
\$21,000 under \$22,000.....	-	15,712	1,406,096	278,680	102,220	52,640	9,483	3,639	32,693	11,315	3,186	2,215	813	2,684,584	176,041	36,771			
\$22,000 under \$23,000.....	-	5,019	672,501	374,897	142,320	9,931	672	139	1,531	1,238	1,175	1,929	314	670	363,066	1,108	230		
\$23,000 under \$24,000.....	-	5,110	1,091,146	695,596	4,762	17,481	767	168	1,756	1,659	1,436	3,797	319	1,262	631,123	994	189		
\$24,000 under \$25,000.....	-	804	419,625	252,774	769	5,881	113	27	314	409	235	1,679	42	1,716	242,861	101	13		
\$25,000 under \$2																			

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART 1.—ALL RETURNS—Continued

Adjusted gross income classes—	Tax withheld			Payment on 1962 declaration			Tax due at time of filing			Overpayment			Credit on 1963 tax		
	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
Grand total.....	32,691,293	37,402,301	2,990,231	125,320	5,228,420	9,700,733	17,121,454	5,617,695	112,286	13,780	38,955,629	5,615,612	1,844,118	944,657	1,844,118
Taxable returns, total.....	44,795,721	36,676,531	2,951,364	129,117	4,840,798	9,700,733	17,121,454	5,617,695	100,889	16,829	31,213,270	4,838,834	1,617,956	848,768	1,617,956
\$600 under \$1,000.....	1,261,279	123,238	74	10,348	1,088	7,213	215,694	7,213	3,980	327	1,206,635	18,227	8,443	2,207	8,443
\$1,000 under \$1,500.....	1,970,135	278,871	74	11,865	1,865	8,863	246,648	8,863	5,563	(*)	1,396,848	37,111	20,627	3,170	20,627
\$1,500 under \$2,000.....	1,955,380	505,815	100,827	22,882	6,706	6,066	65,909	6,066	3,466	413	1,545,482	127,400	40,677	5,999	40,677
\$2,000 under \$2,500.....	2,137,764	678,652	170	118,793	29,695	792,700	80,748	80,748	4,748	413	1,614,510	143,990	51,163	6,261	51,163
\$2,500 under \$3,000.....	2,448,453	1,070,495	2,880	140,792	45,253	101,768	101,768	101,768	2,466	713	1,644,502	180,077	60,136	10,669	10,669
\$3,000 under \$3,500.....	2,498,626	1,279,478	16,825	138,754	58,766	117,971	117,971	117,971	6,824	1,007	1,736,126	201,470	63,989	11,199	11,199
\$3,500 under \$4,000.....	2,653,314	1,472,706	74,410	189,479	77,995	141,723	141,723	141,723	4,468	344	1,794,384	239,646	73,966	13,966	73,966
\$4,000 under \$4,500.....	5,499,200	3,596,198	8,779	374,397	173,899	1,839,712	286,953	286,953	12,262	2,280	3,964,028	631,409	129,164	28,976	129,164
\$4,500 under \$5,000.....	4,972,296	3,501,643	28,672	15,650	360,220	192,664	155,561	155,561	15,553	2,875	3,616,126	649,463	120,538	23,534	120,538
\$5,000 under \$5,500.....	4,004,431	2,719,422	17,822	12,762	290,469	1,032,831	225,349	225,349	10,119	1,205	2,109,293	425,459	89,249	26,748	89,249
\$5,500 under \$6,000.....	2,242,278	2,651,690	276,775	12,963	265,040	204,426	798,213	798,213	5,729	993	1,518,771	302,141	84,242	24,342	84,242
\$6,000 under \$6,500.....	1,666,723	2,400,238	137,157	10,018	231,195	200,794	644,150	644,150	5,779	1,047	1,075,791	225,493	76,325	25,711	76,325
\$6,500 under \$7,000.....	1,768,420	1,382,441	85,229	5,196	173,016	187,220	407,220	407,220	3,706	693	667,643	144,647	59,248	20,971	59,248
\$7,000 under \$7,500.....	519,461	992,376	57,244	3,738	153,390	180,609	314,135	314,135	1,773	416	397,924	94,447	54,468	21,295	54,468
\$7,500 under \$8,000.....	376,611	766,179	40,790	2,825	136,582	179,412	246,385	246,385	1,238	280	134,711	44,712	47,996	20,408	47,996
\$8,000 under \$8,500.....	827,660	1,949,939	84,381	7,161	464,735	797,993	456,718	456,718	2,209	715	274,046	101,163	144,314	86,964	144,314
\$8,500 under \$9,000.....	280,168	844,925	29,626	2,989	239,187	602,607	267,118	267,118	569	503	65,317	47,790	79,282	70,971	47,790
\$9,000 under \$9,500.....	331,611	1,484,777	7,655	7,655	33,348	24,559	42,429	42,429	429	429	58,732	26,793	32,788	110,787	26,793
\$9,500 under \$10,000.....	9,713	122,430	1,587	2,957	14,963	301,199	81,027	81,027	25	75	6,695	6,869	4,311	29,486	6,869
\$10,000 under \$10,500.....	3,082	44,140	131	4,033	250,398	3,593	89,361	89,361	1	20	380	2,864	1,380	13,608	2,864
\$10,500 under \$11,000.....	4,900	7,425	121	3,382	420,016	5,623	187,364	187,364	-	204	204	1,980	1,880	22,342	1,980
\$11,000 under \$11,500.....	201	3,969	13	382	181,956	181,956	89,380	89,380	-	26	1,025	1,025	165	5,465	1,025
\$11,500 under \$12,000.....	7,785,572	725,770	38,867	1,203	397,643	178,079	1,380,121	1,380,121	14,397	1,951	7,762,399	776,778	229,123	95,897	776,778
Nontaxable returns, total.....	80,008	26,392	1,868	122	60,386	41,647	51,536	3,684	(*)	(*)	98,991	46,625	34,623	20,098	34,623
No adjusted gross income.....	3,283,194	126,162	1,868	24,732	6,491	154,793	9,306	9,306	5,745	235	3,277,888	127,779	15,918	4,126	15,918
Under \$600.....	863,200	61,623	24,300	5,713	249,691	9,400	302,644	15,178	3,945	785	860,165	63,370	13,618	2,969	63,370
\$600 under \$1,000.....	799,132	72,327	37,084	9,940	302,644	15,178	302,644	15,178	3,945	785	799,132	72,327	21,653	5,387	72,327
\$1,000 under \$1,500.....	631,220	71,356	181	10,153	166,869	14,213	14,213	14,213	6,334	729	685,449	63,235	23,277	7,389	63,235
\$1,500 under \$2,000.....	467,479	64,342	38,880	11,315	166,869	14,213	14,213	14,213	6,334	729	467,479	64,342	23,277	7,389	64,342
\$2,000 under \$2,500.....	435,443	60,516	32,239	9,831	129,676	12,868	12,868	12,868	424,993	424,993	435,443	60,516	16,334	4,936	435,443
\$2,500 under \$3,000.....	392,439	61,024	3,629	18,181	18,181	18,181	18,181	18,181	220,919	220,919	392,439	61,024	13,315	5,58	220,919
\$3,000 under \$3,500.....	324,893	34,883	181	16,768	7,075	6,662	6,662	6,662	169,307	169,307	324,893	34,883	3,311	3,311	169,307
\$3,500 under \$4,000.....	174,676	24,829	61	16,732	8,970	28,970	4,827	4,827	277,699	277,699	174,676	24,829	10,770	4,844	277,699
\$4,000 under \$4,500.....	128,635	28,229	3,906	61	16,732	8,970	4,827	4,827	231,586	231,586	128,635	28,229	33,712	2,946	231,586
\$4,500 under \$5,000.....	226,705	77,276	678	41,305	48,104	48,104	48,104	48,104	8,666	8,666	226,705	77,276	678	678	226,705
Returns under \$5,000.....	26,649,763	7,316,371	124,504	2,392	1,381,429	453,020	8,631,109	8,631,109	45,276	5,463	21,683,958	2,120,615	634,412	136,176	21,683,958
Returns \$5,000 or more.....	20,030,307	17,546,130	72,762	1,663,179	998,599	6,598,842	13,303,171	13,303,171	50,676	8,506	14,331,765	2,633,473	559,397	142,176	14,331,765
Returns \$10,000 or more.....	6,098,227	703,137	50,652	2,183,822	7,897,184	3,511,904	3,511,904	3,511,904	19,334	4,811	2,959,965	881,524	679,389	666,303	881,524

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—POINT RETURNS OF HUSBANDS AND WIVES													
Adjusted gross income classes	Salaries and wages (net)				Business, farm, or profession		Sales of capital assets						
	Number of returns	Number of exemptions	Adjusted gross income (thousand dollars)	Number of returns	Amount (thousand dollars)	Net profit		Net loss		Net gain		Net loss	
						Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
Grand total.....	37,087,448	146,687,899	271,431,648	32,439,272	219,864,849	3,603,369	23,771,275	1,412,666	2,487,188	3,155,283	5,330,830	1,193,559	775,314
Taxable returns, total.....	31,251,322	115,030,198	259,072,370	28,615,362	210,881,642	4,063,141	21,585,828	891,323	1,168,114	2,591,666	4,806,795	1,099,194	675,617
\$600 under \$1,000.....	71,100	140,684	99,863	32,692	69,504	21,658	24,002	2,935	3,934	2,421	1,968	2,901	1,324
\$1,000 under \$1,500.....	228,606	455,713	350,373	176,997	250,373	60,859	80,817	12,641	12,282	15,193	7,234	2,901	1,324
\$1,500 under \$2,000.....	327,343	612,471	485,774	235,774	363,651	103,601	103,601	24,387	25,798	28,885	13,667	3,419	1,352
\$2,000 under \$2,500.....	3,075,611	6,213,297	2,148,336	1,697,552	1,703,262	167,132	316,391	33,469	29,339	41,701	23,692	16,056	5,360
\$2,500 under \$3,000.....	1,075,117	2,193,280	1,450,660	910,330	2,098,770	203,378	422,250	42,702	42,999	59,801	39,466	12,370	7,899
\$3,000 under \$3,500.....	1,075,117	2,193,280	1,450,660	910,330	2,098,770	203,378	422,250	42,702	42,999	59,801	39,466	12,370	7,899
\$3,500 under \$4,000.....	1,556,823	3,192,322	2,098,770	1,377,266	2,644,432	239,139	616,549	65,881	57,377	75,974	51,999	17,142	10,664
\$4,000 under \$4,500.....	1,742,259	3,643,601	2,375,776	1,575,776	2,884,132	264,736	795,998	64,715	61,524	81,524	29,213	17,474	
\$4,500 under \$5,000.....	4,176,725	15,683,101	23,639,344	3,912,775	28,740,377	449,736	1,423,369	124,648	107,077	192,380	170,382	43,873	40,168
\$5,000 under \$5,500.....	4,335,769	16,887,720	28,142,200	4,099,607	29,767,636	426,125	1,386,986	115,334	98,099	212,280	131,916	72,709	46,688
\$5,500 under \$6,000.....	3,701,642	14,895,674	23,123,224	3,485,202	25,832,990	399,263	1,499,978	103,231	78,820	212,469	121,931	72,709	46,688
\$6,000 under \$6,500.....	2,801,553	11,349,672	22,951,079	2,603,599	22,951,079	279,360	1,160,029	59,338	67,613	196,892	144,737	73,278	43,855
\$6,500 under \$7,000.....	2,801,553	11,349,672	22,951,079	2,603,599	22,951,079	279,360	1,160,029	59,338	67,613	196,892	144,737	73,278	43,855
\$7,000 under \$7,500.....	1,686,439	6,325,861	17,658,159	1,993,398	19,860,173	164,575	918,210	32,185	33,814	162,478	128,420	69,540	40,874
\$7,500 under \$8,000.....	1,174,942	4,371,099	13,474,228	1,098,513	11,873,345	125,835	786,319	23,330	26,366	134,930	113,957	66,771	35,095
\$8,000 under \$8,500.....	598,000	2,053,803	7,145,213	503,523	6,216,386	78,395	636,116	12,440	19,330	92,139	86,548	44,413	27,175
\$8,500 under \$9,000.....	538,000	1,943,150	5,965,669	363,898	4,725,599	65,267	582,188	9,428	14,326	77,619	86,518	23,659	23,659
\$9,000 under \$9,500.....	966,638	3,726,132	16,419,796	803,453	11,626,919	256,423	2,264,364	26,644	51,135	242,312	271,654	123,557	86,776
\$9,500 under \$10,000.....	369,037	1,460,403	8,194,058	272,234	4,624,201	164,284	1,605,130	12,161	51,135	122,998	299,036	66,129	47,252
\$10,000 under \$10,500.....	485,900	1,976,601	16,197,684	330,161	7,239,079	156,874	3,241,583	19,466	121,673	198,568	745,781	113,756	87,338
\$10,500 under \$11,000.....	108,864	438,603	7,145,213	76,744	2,699,548	26,695	1,086,573	6,780	66,927	97,501	619,112	29,846	24,594
\$11,000 under \$11,500.....	13,687	53,244	1,652,367	9,614	4,779,517	2,261	122,256	1,314	26,717	9,256	284,669	2,970	2,970
\$11,500 under \$12,000.....	4,253	16,314	727,655	514	28,760	617	14,729	3,158	173,795	764	670	589	526
\$12,000 under \$20,000.....	4,273	16,314	1,209,737	2,994	199,258	438	27,749	743	23,994	3,476	419,978	589	526
\$20,000 under \$30,000.....	24	916	419,776	17	5,712	19	2,265	76	18	11	228	11	11
\$30,000 or more.....	243	916	419,776	17	5,712	19	2,265	76	18	11	228	11	11
Nonexemptable returns, total.....	5,856,126	25,697,701	112,359,678	3,423,910	8,993,207	1,542,168	2,422,747	526,743	3,139,074	563,617	926,045	134,315	99,897
No adjusted gross income.....	264,649	926,785	4872,101	76,779	263,424	12,550	30,902	264,055	849,839	55,890	144,321	19,837	25,337
Under \$600.....	424,939	1,477,616	159,988	212,004	111,449	163,226	65,026	59,653	73,019	183,270	22,775	9,775	6,370
\$600 under \$1,000.....	865,273	2,922,307	1,079,693	524,319	631,305	269,054	254,711	135,381	136,614	136,614	36,461	12,818	6,160
\$1,000 under \$1,500.....	832,914	3,063,884	1,619,311	478,482	972,459	183,769	301,741	32,356	48,236	73,688	42,965	12,163	7,246
\$1,500 under \$2,000.....	719,146	3,693,884	1,619,311	478,482	972,459	183,769	301,741	32,356	48,236	73,688	42,965	12,163	7,246
\$2,000 under \$2,500.....	598,191	2,805,965	1,630,217	438,426	1,064,115	146,381	280,471	24,897	34,502	52,981	32,081	8,477	5,027
\$2,500 under \$3,000.....	588,167	2,798,138	1,709,217	410,861	1,221,615	126,464	277,617	22,072	30,452	44,642	30,541	15,195	11,514
\$3,000 under \$3,500.....	379,637	2,132,423	1,404,386	298,037	1,022,919	81,989	215,469	18,619	25,165	30,666	22,728	9,613	6,792
\$3,500 under \$4,000.....	177,100	1,196,832	819,231	133,716	594,286	35,226	116,416	1,138	25,862	3,764	14,314	5,443	3,243
\$4,000 under \$5,000.....	307,241	2,226,822	1,985,944	222,222	1,365,366	63,629	289,973	14,779	23,638	32,638	83,882	14,843	10,955
\$5,000 or more.....	12,772,648	48,350,995	177,319,444	9,988,239	30,063,193	7,033,829	21,026,000	896,448	1,326,089	937,977	699,894	209,016	149,544
Returns \$5,000 under \$10,000.....	17,713,566	60,146,775	126,889,216	10,766,966	33,533,101	7,403,729	21,493,751	1,442,486	2,422,486	1,613,907	693,433	372,928	242,268
Returns \$10,000 or more.....	6,599,794	25,030,824	107,226,388	5,864,078	74,479,289	1,020,166	12,316,818	163,664	229,614	1,223,907	3,967,563	671,566	462,202

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Items."

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES—Continued

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Footnotee at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES.—Continued														
Adjusted gross income classes	Royalties			Partnership			Trusts and trusts			Other sources (Thousand dollars) (42)	Exemptions (Thousand dollars) (43)			
	Net income		Net loss		Net profit		Income		Loss					
	Number of returns (30)	Amount (Thousand dollars) (31)	Number of returns (32)	Amount (Thousand dollars) (33)	Number of returns (34)	Amount (Thousand dollars) (35)	Number of returns (36)	Amount (Thousand dollars) (37)	Number of returns (38)			Amount (Thousand dollars) (39)	Number of returns (40)	Amount (Thousand dollars) (41)
Grand total.....	299,701	429,126	21,023	68,573	1,260,643	9,089,402	290,961	722,641	228,823	365,039	15,723	21,781	1,775,468	84,412,737
Non-taxable returns, total.....	238,260	364,227	18,558	48,816	1,077,288	8,745,451	224,302	415,944	205,671	338,343	13,538	11,530	1,754,744	69,018,118
\$600 under \$1,000.....					4,835	6,601								84,416
\$1,000 under \$1,500.....					15,418	15,418								273,454
\$1,500 under \$2,000.....					9,054	9,054								776,483
\$2,000 under \$2,500.....					1,585	1,585								
\$2,500 under \$3,000.....			1,793					3,974	3,888	1,977		303	28,144	1,291,798
\$3,000 under \$3,500.....		4,796			20,647	45,912	4,767	7,797	2,886	3,037			36,037	1,307,532
\$3,500 under \$4,000.....		4,106			29,806	72,377	5,475	7,777	2,886	3,037			34,862	1,470,953
\$4,000 under \$4,500.....		9,377			41,223	134,347	4,989	4,343	4,989	3,846			58,745	1,540,747
\$4,500 under \$5,000.....		10,835			41,223	134,347	4,989	4,343	4,989	3,846			58,745	1,540,747
\$5,000 under \$5,500.....		26,476			81,824	269,134	15,977	15,906	10,816	10,976			101,022	1,613,022
\$5,500 under \$6,000.....		18,818		1,893	81,824	269,134	15,977	15,906	10,816	10,976			93,416	1,613,022
\$6,000 under \$6,500.....		18,788		2,087	86,970	319,786	15,124	13,682	12,891	9,534			81,363	1,613,022
\$6,500 under \$7,000.....		16,787		2,087	74,172	231,864	14,917	16,609	14,463	13,465			96,839	1,613,022
\$7,000 under \$7,500.....		13,400			65,488	212,943	14,369	14,369	8,434	5,125			98,839	1,613,022
\$7,500 under \$8,000.....		11,835		903	56,044	286,297	11,980	14,649	11,750	10,911			82,2	1,613,022
\$8,000 under \$8,500.....		11,271		9,682	50,293	281,187	10,689	12,094	10,233	12,082			292	1,613,022
\$8,500 under \$9,000.....		8,198		2,509	40,123	215,188	8,412	10,560	7,845	12,082			292	1,613,022
\$9,000 under \$9,500.....		6,458		7,771	29,944	228,554	6,321	5,622	7,346	12,335			889	1,613,022
\$9,500 under \$10,000.....		20,751		2,412	107,146	954,872	21,920	36,989	33,030	36,531			423	1,613,022
\$10,000 under \$10,500.....		11,481		1,207	67,585	790,613	13,828	31,443	24,970	29,774			1,367	1,613,022
\$10,500 under \$11,000.....		20,655		3,809	124,208	2,237,637	26,531	75,558	28,342	68,093			2,766	1,613,022
\$11,000 under \$11,500.....		7,226		1,460	9,769	1,107,961	9,357	52,259	10,912	49,640			951	1,613,022
\$11,500 under \$12,000.....		1,422		352	4,344	234,453	4,613	35,829	2,005	14,499			667	1,613,022
\$12,000 under \$12,500.....		475		128	1,346	91,121	616	13,421	754	6,297			156	1,613,022
\$12,500 under \$13,000.....		564		170	3,832	1,198	99,213	783	26,814	783			493	1,613,022
\$13,000 under \$13,500.....		48		18	2,201	59	3,642	1,485	48	1,485			263	1,613,022
\$13,500 or more.....		42			2,201	7,970	69	3,642	1,485	1,485			263	1,613,022
Non-taxable returns, total.....	61,441	57,699	2,445	19,797	163,355	344,951	66,659	309,697	22,152	26,696	2,185	10,251	26,664	15,394,619
No adjusted gross income.....	6,690	13,180	(2)		7,540	19,563	26,852	216,780	2,495	5,456	(2)		1,348,524	524,471
Under \$600.....	5,489	2,866			10,701	7,834	19,299	18,730	4,720	3,703			1,348,524	886,570
\$1,000 under \$1,500.....	7,083	3,453			18,543	19,330	2,948	4,711					1,348,524	1,753,542
\$1,500 under \$2,000.....	8,729	5,093			18,620	26,676	5,868	6,850	1,894	1,183			1,348,524	1,851,266
\$2,000 under \$2,500.....	6,068	3,761			20,365	34,550	4,794	5,537	3,277	1,998			1,348,524	1,950,130
\$2,500 under \$3,000.....	6,061	6,754		2,135	15,466	34,487	3,900	4,131	1,987	1,122		4,825	1,348,524	1,683,571
\$3,000 under \$3,500.....	5,021	3,904			15,886	34,701	3,288	7,573	15,356	15,356			1,348,524	1,654,991
\$3,500 under \$4,000.....	3,075	3,189			13,138	35,973	2,918	5,239	4,474	2,950			1,348,524	1,279,214
\$4,000 under \$4,500.....	1,987	4,478			7,490	26,227	1,886	4,286					1,348,524	1,279,214
\$4,500 under \$5,000.....	2,663	7,682			16,911	73,910	5,489	41,055	4,305	10,286			1,348,524	658,111
\$5,000 or more.....													1,348,524	1,337,171
Returns under \$5,000.....	99,460	76,561		4,016	303,664	697,326	87,031	284,132	34,706	28,775			9,690	26,965,451
Returns \$5,000 under \$10,000.....	171,721	66,225		4,080	429,359	1,612,622	80,401	86,376	63,594	57,469			11,958	4,923,335
Returns \$10,000 or more.....	108,420	279,340		12,907	553,220	6,802,474	123,550	346,153	128,519	278,765				1,442,819

PART II.—JOINT RETURNS OF HUSBANDS AND WIVES—Continued

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART 11--100% RETURNS OF HUSBANDS AND WIVES--Continued																				
Adjusted gross income classes	Tax withheld				Payments on 1962 declaration				Tax use at time of filing				Refund				Overpayment			
	Returns with social security tax		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount		Number of returns		Amount	
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	
Grand total.....	31,059,084	28,628,662	2,654,156	112,330	3,846,829	7,437,139	11,023,466	4,314,347	76,966	15,077	23,166,135	3,842,930	1,173,782	769,488						
Married returns, total.....	28,085,611	26,144,383	2,370,217	111,242	3,564,296	7,296,218	9,798,238	4,212,244	70,887											
\$600 under \$1,000.....	(2)	973	29,477	3,666	10,092	1,747	85,741	8,377	1,423	(3)										
\$1,000 under \$2,000.....	406,270	81,193	3,666		10,092	1,747	85,741	8,377	1,423	(3)										
\$2,000 under \$3,000.....	613,768	148,811			44,892	11,277	243,311	33,668												
\$3,000 under \$4,000.....	863,749	259,611			68,001	21,312	343,112	49,315												
\$4,000 under \$5,000.....	1,645,727	364,883			192,199	36,621	377,354	64,771												
\$5,000 under \$6,000.....	1,350,478	277,645			131,444	27,627	267,421	46,761												
\$6,000 under \$7,000.....	4,337,179	727,466			126,745	25,200	469,086	89,168												
\$7,000 under \$8,000.....	3,849,437	2,720,362			365,322	6,438	277,988	1,001,861	10,389											
\$8,000 under \$9,000.....	4,071,945	3,024,945			3,024,945	13,506	268,198	1,001,861	10,389											
\$9,000 under \$10,000.....	2,787,479	3,024,945			3,024,945	13,506	268,198	1,001,861	10,389											
\$10,000 under \$15,000.....	2,078,316	2,616,322			2,616,322	11,847	225,709	159,943	5,236											
\$15,000 under \$20,000.....	1,882,269	2,247,626			189,555	9,508	189,167	154,271	970,243											
\$20,000 under \$25,000.....	1,688,703	1,724,897			162,473	7,334	162,473	149,445	474,634											
\$25,000 under \$30,000.....	734,001	1,289,297			143,165	4,937	143,165	372,135	136,669											
\$30,000 under \$35,000.....	498,376	931,268			54,802	3,546	330,168	139,255	76,111											
\$35,000 under \$40,000.....	593,438	731,860			75,418	4,727	135,268	139,255	76,111											
\$40,000 under \$45,000.....	786,174	1,854,196			80,395	6,731	403,927	633,043	586,400											
\$45,000 under \$50,000.....	264,748	798,771			27,916	2,801	229,251	329,161	739,209											
\$50,000 under \$55,000.....	371,283	636,888			44,764	2,813	371,149	1,390,233	73,826											
\$55,000 under \$60,000.....	9,109	116,002			2,253	570	12,901	437,266	9,699											
\$60,000 under \$65,000.....	2,863	41,443			628	178	4,084	203,946	2,996											
\$65,000 under \$70,000.....	2,791	42,613			679	171	4,130	394,225	3,069											
\$70,000 under \$75,000.....	459	6,772			112	29	117,293	568	73,892											
\$75,000 under \$80,000.....	162	3,214			36	11	235	86,532	191											
Nonmarital returns, total.....	2,072,473	444,214	33,663	1,088	282,533	146,921	1,225,168	99,113	6,079	(3)										
No adjusted gross income.....	59,632	2,133	(2)		43,361	29,477	37,002	2,710	(2)											
Under \$600.....	176,536	9,712			13,278	4,478	74,999	2,883												
Under \$1,000.....	264,438	15,342			13,132	3,955	133,094	5,862												
\$1,000 under \$2,000.....	392,843	27,717			21,654	2,898	159,689	12,384												
\$2,000 under \$3,000.....	553,364	48,847			25,889	8,786	148,971	12,564												
\$3,000 under \$4,000.....	338,055	46,252			25,785	9,299	118,311	11,762												
\$4,000 under \$5,000.....	242,206	39,081			18,877	6,884	68,944	9,444												
\$5,000 under \$6,000.....	153,535	25,616			15,081	6,004	40,451	6,236												
\$6,000 under \$7,000.....	113,044	25,628			14,759	5,475	27,699	4,598												
\$7,000 under \$8,000.....	249,257	69,281			34,943	39,698	74,128	5,758												
\$8,000 under \$9,000.....	8,786,860	2,524,702			735,741	267,568	1,325,279	439,126												
\$9,000 under \$10,000.....	16,524,835	14,223,878			1,232,894	62,787	730,419	4,598,862												
\$10,000 under \$15,000.....	3,710,395	11,885,028			1,479,184	6,459,332	3,189,848	3,113,332												

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (Thousand dollars)	Salaries and wages (net)		Net profit		Net loss		Sales of capital assets			
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
Grand total.....	20,010,141	23,164,079	156,042,848	17,647,022	45,508,990	896,085	1,804,991	211,446	294,886	944,005	1,187,978	278,934	179,343
Taxable returns, total.....	14,726,039	17,705,902	52,385,189	13,464,851	43,236,639	598,309	1,601,531	101,200	111,035	737,587	1,042,686	212,276	130,169
\$600 under \$1,000.....	1,336,697	1,336,697	1,116,582	1,252,872	1,026,357	72,154	38,985	4,322	2,724	18,891	4,090	3,620	1,756
\$1,000 under \$1,500.....	1,558,144	1,782,232	2,490,882	1,864,838	2,598,065	76,934	100,337	10,082	6,889	43,271	15,024	10,932	6,523
\$1,500 under \$2,000.....	1,419,551	1,759,589	3,194,830	1,437,476	2,982,149	68,095	113,100	8,691	6,934	38,060	18,334	11,998	5,953
\$2,000 under \$2,500.....	1,322,578	1,654,736	3,639,081	1,213,787	3,248,459	52,238	99,301	7,938	5,631	44,798	23,450	8,234	6,316
\$2,500 under \$3,000.....	1,261,321	1,627,816	4,094,906	1,163,426	3,695,127	46,697	104,031	8,138	7,437	51,192	29,555	9,206	6,216
\$3,000 under \$4,000.....	1,088,510	1,441,059	4,153,814	1,023,162	3,721,080	84,236	84,236	8,438	6,243	47,863	26,001	17,051	8,282
\$4,000 under \$5,000.....	930,009	1,191,580	3,465,254	860,745	3,560,184	30,723	80,324	5,123	7,098	39,868	23,453	9,885	5,980
\$5,000 under \$6,000.....	819,468	1,044,880	3,888,957	767,943	3,546,396	20,220	70,324	3,535	37,872	28,422	13,730	7,934	6,216
\$6,000 under \$7,000.....	1,228,129	1,521,648	6,695,626	1,141,919	6,038,878	39,676	134,458	9,223	6,421	77,721	61,611	18,570	9,429
\$7,000 under \$8,000.....	669,452	825,405	4,348,764	634,988	4,348,764	22,848	84,752	6,253	4,900	56,659	44,183	10,861	11,587
\$8,000 under \$9,000.....	500,000	600,000	2,888,431	450,000	3,000,000	10,000	30,000	5,000	15,000	20,000	15,000	5,000	5,000
\$9,000 under \$10,000.....	400,000	500,000	2,000,000	350,000	2,000,000	10,000	30,000	5,000	15,000	20,000	15,000	5,000	5,000
\$10,000 under \$11,000.....	300,000	400,000	1,000,000	250,000	1,000,000	10,000	30,000	5,000	15,000	20,000	15,000	5,000	5,000
\$11,000 under \$12,000.....	200,000	300,000	500,000	150,000	500,000	10,000	30,000	5,000	15,000	20,000	15,000	5,000	5,000
\$12,000 under \$13,000.....	150,000	225,000	375,000	112,500	375,000	10,000	30,000	5,000	15,000	20,000	15,000	5,000	5,000
\$13,000 under \$14,000.....	100,000	150,000	250,000	75,000	250,000	10,000	30,000	5,000	15,000	20,000	15,000	5,000	5,000
\$14,000 under \$15,000.....	80,000	120,000	200,000	60,000	200,000	10,000	30,000	5,000	15,000	20,000	15,000	5,000	5,000
\$15,000 under \$20,000.....	24,213	82,261	926,381	28,249	926,381	8,235	86,625	1,775	3,741	23,466	68,002	9,772	7,512
\$20,000 under \$25,000.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$25,000 under \$30,000.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$30,000 under \$35,000.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$35,000 under \$40,000.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$40,000 under \$45,000.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$45,000 under \$50,000.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$50,000 under \$100,000.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$100,000 under \$150,000.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$150,000 under \$200,000.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$200,000 under \$300,000.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$300,000 under \$1,000,000.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
\$1,000,000 or more.....	24,190	38,962	540,452	23,415	540,452	4,040	59,633	769	2,610	12,604	49,625	4,352	3,484
Non-taxable returns, total.....	5,284,102	7,458,177	13,457,659	4,182,171	2,272,351	297,776	203,360	110,246	183,851	206,418	342,292	61,658	45,176
Not adjusted gross income.....	119,408	158,434	216,904	16,263	18,337	3,070	5,868	67,360	146,807	38,103	56,969	13,335	12,550
Under \$600.....	3,224,204	3,486,386	2,962,885	2,962,885	941,738	124,071	43,344	21,725	18,202	13,501	8,168	16,358	11,098
\$600 under \$1,000.....	838,394	1,237,915	611,121	621,938	80,846	80,846	50,157	8,124	5,850	32,636	8,380	10,178	7,132
\$1,000 under \$1,500.....	1,147,147	1,336,823	659,291	359,023	376,431	51,830	46,884	6,904	6,772	35,500	5,673	5,673	3,228
\$1,500 under \$2,000.....	1,395,025	953,256	313,438	26,236	104,796	9,706	11,726	2,855	2,995	2,995	4,761	4,761	2,229
\$2,000 under \$3,000.....	77,042	22,066	210,133	31,186	84,981	4,322	7,711	71	1,838	437	26,168	116	98
\$3,000 under \$4,000.....	22,345	8,386	42,812	12,512	21,331	4,322	3,331	71	1,838	525	25,879	101	88
\$4,000 under \$5,000.....	6,645	15,644	28,132	(*)	(*)	(*)	(*)	17	1,711	79	25,879	11	10
\$5,000 or more.....	12,277	25,114	168,417	2,822	17,251	482	2,333	284	3,677	3,853	3,440	(*)	(*)
Returns under \$5,000.....	17,035,446	21,364,333	132,542,207	15,039,546	28,557,235	754,786	962,220	177,769	232,278	559,024	307,962	134,121	96,016
Returns under \$10,000.....	2,161,169	3,305,556	17,053,254	2,412,877	10,004,490	100,604	407,490	23,066	21,999	203,156	202,786	76,445	43,480
Returns \$10,000 or more.....	353,540	453,990	6,447,387	184,599	1,317,952	40,695	435,081	6,611	4,109	131,413	677,620	48,568	35,847

Table 4. —SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS—ALL RETURNS, JOINT RETURNS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE—Continued															
Adjusted gross income classes	Sales of property other than capital assets			Dividends (after exclusions)			Interest received			Pensions and annuities			Rents		
	Net gain		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Life expectancy method		3-year method	Net income		Net loss	
	(14)	(15)							Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Grand total.....	16,302	11,816	20,246	37,397	11,549	2,268,192	3,460,984	1,950,628	363,134	400,095	380,164	303,479	890,743	288,342	165,923
Taxable returns, total.....	12,534	10,086	11,499	27,397	11,549	2,258,239	3,449,984	1,940,628	361,637	398,608	304,668	212,362	879,717	287,897	162,761
\$600 under \$1,000.....						34,077	11,067	17,382	(2)	(2)		(2)	12,246	3,366	36
\$1,000 under \$1,500.....						66,972	160,768	52,619	6,919	5,617	(2)	(2)	38,149	19,883	38
\$1,500 under \$2,000.....	2,999	1,260	2,988	1,278		77,477	38,098	76,679	16,768	16,330	6,045	6,094	40,770	27,723	4,946
\$2,000 under \$2,500.....						70,312	42,452	175,607	79,348	15,154	11,743	15,218	31,805	16,351	6,251
\$2,500 under \$3,000.....						80,916	62,496	94,844	21,369	23,941	11,777	15,475	42,122	29,233	18,383
\$3,000 under \$3,500.....						76,032	60,504	131,288	23,424	24,771	9,818	15,577	41,782	38,395	14,205
\$3,500 under \$4,000.....	4,553	5,371	1,886	1,083		93,384	134,103	104,903	22,035	20,692	7,991	19,511	32,162	35,278	16,703
\$4,000 under \$4,500.....						80,135	73,006	83,961	16,982	18,882	6,452	13,939	37,424	13,505	5,269
\$4,500 under \$5,000.....						78,066	60,975	77,784	17,892	18,755	18,488	6,452	37,424	32,203	14,263
\$5,000 under \$6,000.....						37,931	340,831	348,233	23,453	25,227	11,177	29,137	56,576	55,736	32,203
\$6,000 under \$7,000.....						124,869	125,122	237,121	97,472	12,070	10,364	21,096	38,016	17,304	8,186
\$7,000 under \$8,000.....						96,519	125,116	156,181	88,612	13,330	10,531	17,436	26,564	26,975	5,810
\$8,000 under \$9,000.....	3,759	927	3,773	4,075		72,669	100,293	111,948	4,479	5,976	2,273	11,165	17,411	6,159	2,548
\$9,000 under \$10,000.....						63,957	97,504	68,247	5,392	7,372	1,613	16,024	28,365	6,452	3,995
\$10,000 under \$11,000.....						38,119	86,953	50,542	3,715	5,006	1,171	2,801	9,442	3,011	1,834
\$11,000 under \$12,000.....						27,645	81,672	34,976	3,049	2,992	1,038	2,873	7,686	2,412	1,610
\$12,000 under \$13,000.....	735	1,235	1,138			22,671	76,915	27,523	1,810	2,068	602	836	4,549	1,732	1,226
\$13,000 under \$14,000.....						17,161	72,463	15,881	2,437	2,116	435	1,441	5,137	1,104	824
\$14,000 under \$15,000.....						13,659	62,689	13,659	1,472	2,116	435	1,441	5,137	1,104	824
\$15,000 under \$20,000.....						40,677	233,271	43,266	72,807	4,035	5,767	1,004	39,970	3,044	2,444
\$20,000 under \$25,000.....						18,687	161,491	20,272	46,047	2,424	3,443	1,132	14,299	1,732	1,909
\$25,000 under \$30,000.....	451	1,104				30,101	448,298	29,364	85,592	3,444	5,511	2,487	20,373	2,039	3,362
\$30,000 under \$35,000.....						943	283,390	7,705	33,562	1,106	3,886	283	8,818	3,362	4,555
\$35,000 under \$40,000.....						1,483	99,178	1,303	8,290	1,170	980	29	1,132	141	
\$40,000 under \$45,000.....	7					598	60,503	522	4,240	70	257	16	138	2,405	55
\$45,000 under \$50,000.....	3	1	22	117		665	111,682	587	5,865	79	214	83	121	2,598	315
\$50,000 under \$55,000.....	7	181	25	298		96	38,339	82	1,076	83	1	4	21	558	13
\$55,000 or more.....						59	79,114	54	1,545	70		72	18	472	6
Non-taxable returns, total.....	3,768	1,730	8,747	25,648		365,377	309,953	749,631	136,597	141,487	79,496	90,877	356,046	256,126	75,245
No adjusted gross income															
Under \$600.....						15,621	7,428	32,631	17,494	(2)	(2)	(2)	11,482	28,220	22,285
\$600 under \$1,000.....						62,219	23,146	128,972	24,575	1,722	(2)	(2)	71,211	22,592	14,221
\$1,000 under \$1,500.....						78,738	40,802	173,608	48,494	8,452	6,518	3,716	79,812	40,774	11,386
\$1,500 under \$2,000.....						42,975	35,097	76,401	52,478	31,557	24,986	13,382	91,707	60,564	11,779
\$2,000 under \$2,500.....						21,700	25,997	26,945	28,031	19,613	15,915	23,425	37,477	31,580	1,530
\$2,500 under \$3,000.....						7,708	11,615	10,171	8,676	3,732	7,224	13,112	17,123	3,603	3,867
\$3,000 under \$3,500.....	2,875	955	4,764			34,002	22,251	14,739	6,411	10,319		5,282	5,878		
\$3,500 under \$4,000.....						4,366	7,686	9,047	1,572	1,827		4,475			
\$4,000 under \$4,500.....						8,843	83,330	3,031	23,293	2,340		9,818	10,231	3,953	1,721
\$4,500 or more.....															
Returns under \$5,000.....	11,338	8,351	13,576	28,039		1,012,063	699,412	1,026,432	289,259	292,695		683,850	511,065	336,848	111,783
Returns \$5,000 under \$10,000.....	3,759	927	3,773	4,075		518,636	616,358	944,963	64,196	73,247		171,421	205,987	173,619	35,004
Returns \$10,000 or more.....	1,205	2,538	2,897	5,312		223,129	1,921,426	458,935	23,799	34,153		60,886	160,293	205,467	17,319

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Royalties				Partnership				Estate and trusts				Other sources (Thousands of dollars)	Exemptions (Thousands of dollars)
	Net income		Net loss		Net profit		Net loss		Income		Loss			
	Number of returns (30)	Amount (Thousands of dollars) (31)	Number of returns (32)	Amount (Thousands of dollars) (33)	Number of returns (34)	Amount (Thousands of dollars) (35)	Number of returns (36)	Amount (Thousands of dollars) (37)	Number of returns (38)	Amount (Thousands of dollars) (39)	Number of returns (40)	Amount (Thousands of dollars) (41)	Number of returns (42)	Amount (Thousands of dollars) (43)
Grand total.....	82,659	133,074	3,934	4,916	250,613	750,131	57,989	113,748	165,720	258,855	7,224	6,823	372,689	15,098,451
Taxable returns, total.....	57,764	119,427	2,656	4,287	202,348	708,073	35,388	48,123	161,597	236,762	5,243	4,357	393,406	10,623,543
\$600 under \$1,000.....	(2)				8,842	6,434	1,781	1,939	3,484	3,586			12,244	802,018
\$1,000 under \$1,500.....	3,166	1,557			16,106	17,246			17,187	10,760			22,148	1,257,535
\$1,500 under \$2,000.....	2,174	1,476			14,466	14,466			14,466	14,466			22,148	1,257,535
\$2,000 under \$2,500.....	(2)				15,093	23,864	4,387	3,419	5,866	3,821			24,046	1,057,723
\$2,500 under \$3,000.....	5,181	4,572			15,112	27,435			6,618	7,948			20,465	992,842
\$3,000 under \$3,500.....	3,381	3,837			11,584	22,588	6,081	3,328	8,618	8,203			25,665	876,650
\$3,500 under \$4,000.....	6,388	7,356	1,786	1,466	13,437	26,002		10,443	10,443	11,700			24,861	864,659
\$4,000 under \$4,500.....					9,463	29,453	5,060	4,185	6,969	8,497			13,444	626,910
\$4,500 under \$5,000.....					15,409	45,796			7,312	6,009			36,540	912,989
\$5,000 under \$6,000.....	4,686	4,277			11,083	30,622	3,173	1,511	8,298	10,423			24,861	864,659
\$6,000 under \$7,000.....	2,007	2,983			8,719	28,211	3,173	1,970	7,019	13,456			18,608	289,314
\$7,000 under \$8,000.....	1,813	2,185			6,654	25,838	2,887	6,491	5,618	6,599			11,637	163,696
\$8,000 under \$9,000.....	3,767	8,769			6,654	25,838	2,887	6,491	5,618	6,599			7,109	108,861
\$9,000 under \$10,000.....					4,714	24,639	937	653	3,881	8,507			9,714	60,096
\$10,000 under \$11,000.....	2,007	3,407			3,812	20,888	836	1,608	3,022	7,610			41,212	2,000,000
\$11,000 under \$12,000.....	1,606	2,829	304	254	2,608	17,532	505	1,177	2,346	6,111			493	2,000,000
\$12,000 under \$13,000.....	1,771	3,047			2,608	17,532	505	1,177	2,346	6,111			58	2,000,000
\$13,000 under \$14,000.....	993	2,026			1,746	10,373	569	1,033	1,911	4,568			5,897	17,712
\$14,000 under \$15,000.....					7,657	67,177	1,338	2,651	5,867	19,844			34,786	49,357
\$15,000 under \$20,000.....	2,442	11,266	167	287	3,638	40,189	572	1,440	3,651	13,136			209	23,777
\$20,000 under \$25,000.....	2,292	14,825	176	639	6,665	92,163	1,110	5,916	5,634	28,538			305	35,617
\$25,000 under \$30,000.....	733	11,377	55	253	1,498	42,311	501	3,333	1,880	16,433			845	13,387
\$30,000 under \$35,000.....	188	3,768	16	74	1,238	9,212	95	1,303	326	3,978			257	2,567
\$35,000 under \$40,000.....					82	3,445	42	1,426	163	1,860			101	1,040
\$40,000 under \$45,000.....	58	1,671	11	557	12	5,916	13	1,426	163	1,860			679	679
\$45,000 under \$50,000.....					12	831	13	1,426	163	1,860			11	11
\$50,000 or more.....	7	1,705	1	10	4	30	7	833	12	662			218	218
Non-taxable returns, total.....	26,695	13,647	(2)	(2)	48,465	42,058	22,601	65,425	24,133	22,093	1,981	2,466	320,717	4,476,908
No adjusted gross income.....	(2)		(2)		2,624	4,503	15,275	34,344	(2)	(2)	(2)	(2)	381,169	95,000
Under \$600.....	4,513	969			16,091	5,936	3,214	1,420	(2)	(2)			12,163	2,091,431
\$600 under \$1,000.....	2,480	1,007			8,791	5,221			6,218	2,357			12,163	762,769
\$1,000 under \$1,500.....	7,319	2,261			9,697	11,642			4,365	4,951			10,792	682,095
\$1,500 under \$2,000.....	4,253	2,096			3,781	4,321			4,365	4,951			11,721	211,954
\$2,000 under \$2,500.....			(2)	(2)	3,420	5,006	4,112	9,861	4,499	3,442	(2)	(2)	6,136	135,040
\$2,500 under \$3,000.....	2,544	2,819			2,200	3,904			4,146	9,161			3,048	53,328
\$3,000 under \$3,500.....					551	1,526							1,435	9,381
\$3,500 under \$4,000.....													2,716	(2)
\$4,000 under \$4,500.....													2,716	(2)
\$4,500 under \$5,000.....													2,716	(2)
\$5,000 or more.....	703	1,616											2,716	(2)
Returns under \$5,000.....	48,031	36,650	(2)	1,705	165,098	238,928	39,606	75,225	96,368	85,540			168,175	12,818,720
Returns \$5,000 under \$10,000.....	20,432	28,093	(2)	3,140	50,128	155,650	10,320	11,875	36,919	36,919			97,897	1,983,135
Returns \$10,000 or more.....	13,666	70,381	862	3,140	35,387	354,553	7,463	26,648	32,443	124,318			106,517	296,396

Footnotes at end of table. See text for "Description of the Data" and "Explanation of Classifications and Terms."

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

PART III.—RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE—Continued

Adjusted gross income classes	Number of returns with no taxable income	Taxable income		Income tax before credits		Income tax credit for—		Foreign taxes		Other tax credits		Income tax after credits		Self-employment tax	
		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
Grand total.....	5,069,178	16,940,959	35,002,108	8,170,444	1,256,697	96,072	990,087	86,710	142,169	16,373	124,836	13,711	21,905	6,546	7,960,971
Taxable returns, total.....	-	34,726,039	34,865,279	8,143,172	1,167,119	95,813	1,021,133	64,857	124,836	13,711	124,836	13,711	21,905	6,546	7,960,971
\$0 under \$1,000.....	-	1,336,697	198,464	27,445	132	-	132	3,381	49	-	-	39,498	50,974	1,883	39,498
\$1,000 under \$2,000.....	-	1,118,112	173,112	237,862	84	131	131	3,796	239	-	-	187,995	75,008	3,849	187,995
\$2,000 under \$3,000.....	-	1,598,344	257,822	303,559	84	170	170	3,796	239	-	-	247,995	75,008	3,849	247,995
\$3,000 under \$4,000.....	-	1,419,321	234,932	54,902	1,007	25,902	1,993	10,692	813	-	-	339,746	70,851	6,128	339,746
\$4,000 under \$5,000.....	-	1,392,628	216,164	432,077	65,399	1,765	4,239	10,911	912	-	-	424,856	56,220	5,558	424,856
\$5,000 under \$6,000.....	-	1,268,129	216,164	528,019	79,718	2,768	41,703	6,870	9,750	-	-	564,730	37,606	5,027	564,730
\$6,000 under \$7,000.....	-	1,268,129	216,164	528,019	79,718	2,768	41,703	6,870	9,750	-	-	564,730	37,606	5,027	564,730
\$7,000 under \$8,000.....	-	1,268,129	216,164	528,019	79,718	2,768	41,703	6,870	9,750	-	-	564,730	37,606	5,027	564,730
\$8,000 under \$9,000.....	-	1,268,129	216,164	528,019	79,718	2,768	41,703	6,870	9,750	-	-	564,730	37,606	5,027	564,730
\$9,000 under \$10,000.....	-	1,268,129	216,164	528,019	79,718	2,768	41,703	6,870	9,750	-	-	564,730	37,606	5,027	564,730
\$10,000 under \$11,000.....	-	1,268,129	216,164	528,019	79,718	2,768	41,703	6,870	9,750	-	-	564,730	37,606	5,027	564,730
\$11,000 under \$12,000.....	-	1,268,129	216,164	528,019	79,718	2,768	41,703	6,870	9,750	-	-	564,730	37,606	5,027	564,730
\$12,000 under \$13,000.....	-	1,268,129	216,164	528,019	79,718	2,768	41,703	6,870	9,750	-	-	564,730	37,606	5,027	564,730
\$13,000 under \$14,000.....	-	1,268,129	216,164	528,019	79,718	2,768	41,703	6,870	9,750	-	-	564,730	37,606	5,027	564,730
\$14,000 under \$15,000.....	-	1,268,129	216,164	528,019	79,718	2,768	41,703	6,870	9,750	-	-	564,730	37,606	5,027	564,730
\$15,000 under \$20,000.....	-	54,213	729,007	222,187	38,769	8,049	12,441	2,323	4,984	1,045	1,138	210,383	9,243	9,243	210,383
\$20,000 under \$25,000.....	-	24,190	427,132	148,283	18,232	5,509	6,263	1,110	2,451	3,771	1,509	107,716	4,594	4,594	107,716
\$25,000 under \$30,000.....	-	34,755	926,648	290,660	29,428	15,056	11,288	2,247	4,095	1,023	1,369	170,922	5,303	5,303	170,922
\$30,000 under \$35,000.....	-	1,151	16,012	86,343	1,474	3,268	663	125	1,786	1,439	1,124	51	1,059	1,059	51
\$35,000 under \$40,000.....	-	615	81,127	31,594	595	1,494	261	52	106	59	137	40,078	67	67	40,078
\$40,000 under \$45,000.....	-	101	52,204	35,298	97	1,097	48	10	26	25	42	33,568	6	6	33,568
\$45,000 under \$50,000.....	-	60	117,382	78,332	59	2,422	21	4	15	66	2	75,659	5	5	75,659
\$50,000 or more.....	-	214,930	136,829	27,272	89,578	2,259	187,954	21,853	17,333	2,662	(2)	-	220,073	9,857	-
Non-taxable returns, total.....	119,408	-	-	-	-	-	-	-	-	-	-	-	-	-	-
No adjusted gross income.....	3,234,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Under \$600.....	3,234,204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$600 under \$1,000.....	5,801	649	129	(2)	(2)	(2)	(2)	3,235	85	-	-	-	63,627	1,899	63,627
\$1,000 under \$1,500.....	218,429	4,380	7,364	60	15,875	398	3,995	306	(2)	-	-	-	68,713	2,436	-
\$1,500 under \$2,000.....	63,817	22,881	4,387	26,251	380	57,630	3,686	(2)	(2)	-	-	-	45,783	2,251	-
\$2,000 under \$2,500.....	26,446	39,182	20,061	433	31,834	6,786	3,807	569	-	-	-	-	16,956	1,053	-
\$2,500 under \$3,000.....	40,511	36,531	32,752	6,517	14,236	33,758	5,587	-	-	-	-	-	8,098	377	-
\$3,000 under \$3,500.....	14,387	18,508	3,654	10,590	412	15,429	3,041	-	-	-	-	-	3,622	348	-
\$3,500 under \$4,000.....	7,602	10,768	2,132	323	6,711	1,604	1,381	-	-	-	-	-	3,605	477	-
\$4,000 under \$4,500.....	3,479	3,759	619	(2)	3,459	426	-	-	-	-	-	-	784	134	-
\$4,500 or more.....	10,252	2,122	1,244	73	1,778	294	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	5,058,926	11,976,219	17,239,712	3,201,362	621,537	15,249	418,398	24,080	88,390	7,448	965	3,423,766	90,259	30,272	3,423,766
Returns \$5,000 under \$10,000.....	7,133	2,624,016	12,770,633	2,819,982	427,044	19,696	207,380	30,336	4,090	2,372	2,372	2,775,647	101,921	18,301	2,775,647
Returns \$10,000 or more.....	3,119	330,424	4,991,733	1,649,136	208,136	63,127	64,309	12,431	23,443	4,835	995	1,761,558	44,680	8,750	1,761,558

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms."

Table 4.—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND RETURNS OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld				Payments on 1962 declaration				Tax due at time of filing				Overpayment			
	Returns with excess social security tax		Returns with excess		Number of returns		Amount		Number of returns		Amount		Refund		Cash	
	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Grand total.....	16,931,150	6,955,613	7,927	1,107,859	1,454,643	6,178,997	1,031,971	36,001	2,308	12,164,622	860,204	494,770	148,688			
Taxable returns, total.....	13,062,095	6,396,167	259,236	7,924	1,021,793	1,423,466	5,974,904	993,200	26,278	8,169,671	674,512	360,119	131,779			
\$650 under \$1,000.....	1,177,097	115,196	2,045	9,328	6,933	185,666	6,530	3,960	367	1,127,380	80,530	6,933	441			
\$1,000 under \$2,000.....	1,243,463	299,727	1,243	30,485	21,428	33,270	31,270	2,438	581	1,209,468	69,826	19,039	2,112			
\$2,000 under \$3,000.....	1,247,979	353,172	9,996	28,726	12,877	426,132	40,370	5,639		1,203,475	57,258	23,884	2,640			
\$3,000 under \$4,000.....	1,177,764	427,243		63,643	16,335	437,604	39,715	7,749		1,138,359	50,670	28,330	2,833			
\$4,000 under \$5,000.....	1,137,403	510,627		58,003	19,122	565,741	41,366			1,076,489	48,830	24,351	3,305			
\$5,000 under \$6,000.....	1,008,373	538,266		76,050	23,160	596,902	40,072			951,388	40,427	28,509	3,008			
\$6,000 under \$7,000.....	854,693	535,036		57,493	22,951	499,185	41,474			800,469	40,427	27,459	2,649			
\$7,000 under \$8,000.....	762,971	544,768		49,136	17,003	462,768	35,693			713,659	35,693	25,954	2,954			
\$8,000 under \$9,000.....	1,136,247	960,112		93,827	46,203	668,737	43,389			1,042,418	43,389	30,015	4,318			
\$9,000 under \$10,000.....	1,137,329	638,300		97,378	40,615	623,015	43,435			1,040,314	43,435	30,015	4,318			
\$10,000 under \$11,000.....	1,137,329	638,300		97,378	40,615	623,015	43,435			1,040,314	43,435	30,015	4,318			
\$11,000 under \$12,000.....	1,137,329	638,300		97,378	40,615	623,015	43,435			1,040,314	43,435	30,015	4,318			
\$12,000 under \$13,000.....	1,137,329	638,300		97,378	40,615	623,015	43,435			1,040,314	43,435	30,015	4,318			
\$13,000 under \$14,000.....	1,137,329	638,300		97,378	40,615	623,015	43,435			1,040,314	43,435	30,015	4,318			
\$14,000 under \$15,000.....	1,137,329	638,300		97,378	40,615	623,015	43,435			1,040,314	43,435	30,015	4,318			
\$15,000 under \$20,000.....	27,179	62,361	3,003	277	43,165	120,721	35,648	47,687		27,179	62,361	3,003	4,252			
\$20,000 under \$25,000.....	9,387	29,735	1,171	129	20,639	93,887	15,316	32,053		9,387	29,735	1,171	7,004			
\$25,000 under \$30,000.....	1,657	18,497	2,442	81	8,991	178,299	5,874	49,384		1,657	18,497	2,442	2,794			
\$30,000 under \$35,000.....	2,411	3,998	76	22	1,312	65,469	1,036	17,623		2,411	3,998	76	54			
\$35,000 under \$40,000.....	363	1,738	34	9	650	38,038	432	11,583		363	1,738	34	391			
\$40,000 under \$45,000.....	156	1,877	24	6	620	71,070	479	21,539		156	1,877	24	22			
\$45,000 under \$50,000.....	27	430	6	1	99	24,286	71	10,055		27	430	6	7			
\$50,000 or more.....	23	184	5	60	50,538	41	25,450	14		23	184	5	152			
Nontaxable returns, total.....	3,869,055	399,446	1,023	13	86,066	31,177	203,093	8,751	7,723	504	3,894,931	212,692	44,351	16,909		
No adjusted gross income.....	15,260	3,486	(2)	15,825	10,979	9,083	632									
Under \$600.....	2,867,101	107,326		9,474	1,596	60,992	1,816									
\$600 under \$1,000.....	560,163	38,321		9,375	1,446	65,311	2,666									
\$1,000 under \$1,500.....	262,784	21,813		11,426	2,347	41,181	1,983									
\$1,500 under \$2,000.....	1,137,403	510,627		10,705	2,277	6,697	476									
\$2,000 under \$2,500.....	42,335	5,735		(2)	(2)	(2)	2,721	267								
\$2,500 under \$3,000.....	29,203	4,486	823	(2)	(2)	(2)	1,501	169								
\$3,000 under \$3,500.....	9,485	1,566		6,037	2,092	1,304	186									
\$3,500 under \$4,000.....	(2)	(2)		5,921	7,077	648	72									
\$4,000 under \$4,500.....		2,681		57,467	135,683	4,318,951	316,891									
\$4,500 under \$5,000.....		3,762,701	370	537,467	135,683	4,318,951	316,891									
\$5,000 under \$10,000.....		2,420,566	198,998	342,634	1,659,301	2,361,909	5,237									
Returns \$10,000 or more.....		412,262	1,565	227,758	1,384,924	2,361,909	5,237									

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

Taxable income is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Negative "Other sources."

NOTE: Detail may not add to total because of rounding.

Table 3.—PERCENTAGE DISTRIBUTION OF SOURCES OF INCOME, AND PERCENT OF RETURNS WITH SELECTED SOURCES OF INCOME AND LOSS FOR EACH ADJUSTED GROSS INCOME CLASS

Adjusted gross income classes (Thousands of dollars)	Percentage distribution of adjusted gross income (or deficit)								Percent of returns with—											
	Adjusted gross income	Salaries and wages (net)	Business, farm, or profession	Dividends (after sales of capital assets)	Net gain from interest on capital assets	Interest on received	All other sources	Total returns	Salaries and wages (net)	Business, farm, or profession	Dividends (after sales of capital assets)	Net gain or loss from capital assets	Interest on received	Life insurance	3-year method	Excess and losses	Net income or loss from—			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	
Grand total.....	1,948,703,466	81.3	6.9	2.7	3.1	1.7	2.1	2.4	62,712,986	87.9	13.8	3.1	9.3	9.4	23.5	1.6	0.8	0.7	9.5	0.7
Taxable returns, total.....	330,646,415	81.7	6.9	2.8	3.0	1.6	1.8	2.0	50,092,863	93.4	11.8	3.3	10.0	9.7	25.2	1.3	0.6	0.8	9.2	0.7
\$400 under \$1,000.....	1,199,421	91.7	3.0	0.6	1.0	0.2	1.5	2.0	1,436,260	93.4	4.5	0.7	2.5	1.7	5.1	1.3	(2)	0.6	1.3	(2)
\$1,000 under \$1,500.....	2,826,311	90.0	3.5	0.7	1.2	0.3	2.1	2.3	2,264,971	92.1	5.3	0.9	3.1	2.4	8.0	0.4	0.5	2.5	0.5	0.2
\$1,500 under \$2,000.....	3,531,718	86.6	5.3	0.7	1.3	0.4	2.8	2.8	2,025,367	89.3	9.0	1.2	4.6	4.0	11.5	1.0	0.3	0.4	4.1	0.3
\$2,000 under \$2,500.....	5,153,458	86.6	5.9	0.8	1.0	0.5	2.3	2.7	2,285,180	89.4	10.7	1.3	4.1	4.1	11.8	1.2	0.6	0.3	4.8	0.3
\$2,500 under \$3,000.....	6,837,123	86.4	6.2	0.8	1.2	0.5	2.2	2.7	2,486,921	89.8	11.5	1.5	4.8	4.7	13.2	1.4	0.8	0.4	5.6	0.4
\$3,000 under \$3,500.....	8,832,135	86.9	6.2	0.8	1.0	0.6	2.0	2.6	2,713,702	90.0	12.0	1.6	4.8	5.3	15.0	0.7	0.4	6.0	0.3	
\$3,500 under \$4,000.....	10,481,858	88.7	5.0	1.0	1.3	0.5	1.9	2.5	2,933,707	90.5	12.5	2.0	5.5	5.8	17.2	1.2	0.8	6.0	0.3	
\$4,000 under \$4,500.....	13,488,878	88.7	5.0	1.0	1.3	0.5	1.9	2.5	2,699,980	90.5	12.5	2.0	5.5	5.8	17.2	1.2	0.8	6.0	0.3	
\$4,500 under \$5,000.....	13,929,136	88.5	5.7	1.2	0.8	0.4	1.4	2.0	2,931,861	92.1	12.8	2.2	5.9	6.1	19.0	1.5	0.6	0.4	7.7	0.1
\$5,000 under \$5,500.....	32,683,780	90.4	4.6	1.0	0.8	0.4	1.3	1.5	9,845,650	92.8	11.2	2.1	6.4	6.4	21.0	1.2	0.5	0.4	8.6	0.5
\$5,500 under \$6,000.....	34,405,366	92.2	4.1	1.0	0.8	0.4	1.2	1.2	5,306,577	94.5	11.0	2.3	7.1	7.5	24.0	1.0	0.6	0.5	9.5	0.4
\$6,000 under \$6,500.....	32,165,659	91.2	4.2	1.2	0.8	0.3	1.1	1.2	4,303,518	93.1	11.1	2.7	8.0	8.4	28.1	1.1	0.5	0.5	11.0	0.6
\$6,500 under \$7,000.....	27,420,222	90.5	4.3	1.2	0.9	0.5	1.2	1.3	3,298,655	94.1	11.3	3.8	12.7	12.6	36.9	1.1	0.6	0.7	12.1	0.9
\$7,000 under \$7,500.....	22,721,630	89.5	4.7	1.5	1.2	0.5	1.3	1.4	1,795,423	93.5	11.6	4.2	15.5	15.1	43.0	1.2	0.5	1.0	13.4	0.9
\$7,500 under \$8,000.....	18,287,894	88.6	5.0	1.6	1.3	0.6	1.4	1.4	1,265,499	92.4	12.7	5.4	18.9	18.1	47.6	1.3	0.5	1.2	13.7	1.1
\$8,000 under \$8,500.....	16,670,310	86.0	6.7	2.5	2.1	1.0	1.8	2.0	855,577	90.7	14.3	6.5	23.0	21.9	52.7	1.5	0.7	1.6	14.4	1.2
\$8,500 under \$9,000.....	14,374,766	77.2	8.2	2.9	2.9	1.1	2.1	2.1	593,177	88.6	16.2	7.8	28.1	26.1	57.1	1.8	0.7	1.9	16.4	1.5
\$9,000 under \$9,500.....	6,573,765	77.2	9.5	3.8	3.3	1.3	2.4	2.6	446,499	86.4	18.3	9.1	33.2	29.8	60.6	2.2	0.7	2.4	17.7	1.9
\$9,500 under \$10,000.....	17,777,463	68.3	13.2	5.7	4.6	2.1	2.8	3.3	1,065,853	81.0	23.3	13.8	42.7	39.5	66.4	2.4	1.0	3.1	26.3	2.6
\$10,000 under \$10,500.....	7,995,421	54.3	13.4	9.2	7.3	3.0	3.4	4.4	464,847	71.2	35.9	21.9	56.7	53.0	73.2	2.5	1.4	7.2	24.3	3.6
\$10,500 under \$11,000.....	8,993,358	42.7	20.0	13.0	10.8	4.5	3.8	5.3	536,118	65.4	33.6	30.3	69.3	65.2	78.2	4.1	1.1	7.1	29.7	5.3
\$11,000 under \$11,500.....	1,675,599	35.6	13.3	14.0	18.6	8.9	3.8	5.8	121,250	65.4	29.4	39.3	85.9	80.5	85.2	6.0	1.5	11.9	33.3	8.1
\$11,500 under \$12,000.....	1,873,601	26.8	5.3	12.1	28.7	17.8	3.7	5.6	15,712	65.1	26.2	42.2	93.2	89.1	86.9	8.3	1.8	16.6	36.7	12.8
\$12,000 under \$13,000.....	859,055	21.9	1.7	9.4	34.8	23.9	3.6	4.8	5,019	64.6	24.9	42.4	94.9	91.8	88.7	9.4	2.4	20.7	37.0	13.6
\$13,000 under \$14,000.....	1,447,070	14.5	0.2	5.9	39.5	33.8	3.3	2.9	5,110	62.8	26.1	43.0	95.6	94.7	90.4	10.3	2.6	21.2	39.0	16.7
\$14,000 under \$15,000.....	535,056	7.0	-1.6	1.1	27.6	51.2	2.6	2.1	804	66.9	28.7	43.6	98.3	95.6	90.8	8.9	1.9	22.1	44.3	20.8
\$15,000 or more.....	674,346	2.1	-5.5	0.3	41.3	54.8	1.8	0.3	242	64.9	33.4	45.6	98.6	96.5	94.6	4.4	1.7	22.1	44.3	20.8
Nontaxable returns, total.....	119,051,051	72.6	6.9	0.1	4.0	3.1	6.2	7.2	12,620,023	72.7	21.4	2.5	6.6	8.2	16.8	3.1	1.7	0.5	10.8	0.7
No adjusted gross income.....	3,139,326	49.8	87.7	21.9	42.9	42.3	46.1	53.5	421,791	23.7	74.6	13.1	9.9	26.6	22.8	6.6	(2)	1.6	28.4	2.3
Under \$600.....	1,364,371	97.8	2.4	0.1	1.4	1.2	3.9	3.2	4,002,049	89.9	10.4	1.0	1.9	3.0	5.6	0.3	0.2	0.1	3.9	0.3
\$600 under \$1,000.....	1,397,000	65.4	12.7	0.5	2.9	1.7	7.5	3.2	1,563,252	67.4	22.4	1.8	6.0	6.8	26.9	0.8	0.3	0.2	11.7	0.6
\$1,000 under \$1,500.....	2,297,480	59.6	13.2	1.5	3.5	2.2	7.7	13.6	1,287,899	64.6	24.8	2.5	10.7	10.3	26.6	6.5	3.5	0.6	15.2	1.1
\$1,500 under \$2,000.....	2,862,424	59.2	13.0	1.5	3.2	2.4	7.2	13.5	1,004,958	64.9	24.2	2.8	11.3	11.8	27.6	8.4	4.5	0.7	14.6	0.7
\$2,000 under \$2,500.....	2,123,110	65.2	12.9	1.6	2.6	1.6	5.1	10.9	779,249	72.1	24.1	2.8	8.8	10.0	21.8	5.5	4.1	0.7	13.2	1.0
\$2,500 under \$3,000.....	2,055,331	71.3	12.9	1.4	2.6	1.5	4.0	6.3	635,490	77.2	23.8	3.4	8.8	11.4	18.1	4.0	2.2	0.5	10.4	1.0
\$3,000 under \$3,500.....	1,664,928	73.0	12.2	1.8	2.1	1.3	2.8	6.8	445,153	78.8	24.0	3.8	7.6	11.2	16.8	4.1	2.4	(2)	11.7	1.3
\$3,500 under \$4,000.....	1,405,110	71.6	13.7	2.1	1.9	1.2	3.0	4.0	286,686	78.2	24.2	3.7	6.9	13.4	17.2	2.6	(2)	(2)	(2)	
\$4,000 under \$4,500.....	1,267,820	73.9	10.8	2.8	3.4	1.4	3.4	4.8	189,437	77.5	24.2	6.4	12.0	16.4	21.8	2.2	1.9	2.0	15.6	1.1
\$4,500 or more.....	2,271,877	65.4	9.8	1.4	10.2	4.0	4.6	4.5	339,263	77.3	24.3	6.4	12.0	16.4	21.8	2.2	1.9	2.0	15.6	1.1

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

* Estimate is not shown separately because of high sampling variability.

† Deficit.

‡ Positive source of income as a percent of deficit in column 1.

§ Net loss as a percent of deficit in column 1.

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES

(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Size of specific income or loss											
		Under \$100			\$100 under \$200			\$200 under \$300			\$300 under \$400		
		Number of returns	Amount (Thousands of dollars)	Number of returns	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns
RETURNS WITH SALARIES AND WAGES (NET)													
Total.....	55,096,240	624,219	33,931	740,684	110,547	726,101	180,879	720,395	250,166	732,236	327,693	3,450,304	3,400,019
No adjusted gross income.....	99,764	10,168	487	6,918	1,029	1,444	7423	1,656	3,690	1,618	10,977	10,767	13,141
Under \$600.....	3,497,429	423,944	24,053	575,057	89,122	147,944	290,124	576,766	200,124	638,126	1,076,355	1,076,355	1,076,355
\$600 under \$1,000.....	1,151,000	145,994	7,394	1,019,000	159,339	1,019,000	159,339	1,019,000	159,339	1,019,000	159,339	1,019,000	1,019,000
\$1,000 under \$1,500.....	2,161,023	282,634	12,216	2,161,023	282,634	2,161,023	282,634	2,161,023	282,634	2,161,023	282,634	2,161,023	2,161,023
\$1,500 under \$2,000.....	2,640,969	338,524	15,216	2,640,969	338,524	2,640,969	338,524	2,640,969	338,524	2,640,969	338,524	2,640,969	2,640,969
\$2,000 under \$2,500.....	2,698,344	347,118	15,771	2,698,344	347,118	2,698,344	347,118	2,698,344	347,118	2,698,344	347,118	2,698,344	2,698,344
\$2,500 under \$3,000.....	2,796,227	361,771	16,385	2,796,227	361,771	2,796,227	361,771	2,796,227	361,771	2,796,227	361,771	2,796,227	2,796,227
\$3,000 under \$3,500.....	2,807,955	361,771	16,385	2,807,955	361,771	2,807,955	361,771	2,807,955	361,771	2,807,955	361,771	2,807,955	2,807,955
\$3,500 under \$4,000.....	2,807,955	361,771	16,385	2,807,955	361,771	2,807,955	361,771	2,807,955	361,771	2,807,955	361,771	2,807,955	2,807,955
\$4,000 under \$4,500.....	2,807,955	361,771	16,385	2,807,955	361,771	2,807,955	361,771	2,807,955	361,771	2,807,955	361,771	2,807,955	2,807,955
\$4,500 under \$5,000.....	2,807,955	361,771	16,385	2,807,955	361,771	2,807,955	361,771	2,807,955	361,771	2,807,955	361,771	2,807,955	2,807,955
\$5,000 under \$10,000.....	2,807,955	361,771	16,385	2,807,955	361,771	2,807,955	361,771	2,807,955	361,771	2,807,955	361,771	2,807,955	2,807,955
\$10,000 under \$15,000.....	4,516,874	10,044	463	4,516,874	10,044	4,516,874	10,044	4,516,874	10,044	4,516,874	10,044	4,516,874	4,516,874
\$15,000 under \$20,000.....	847,786	3,764	179	847,786	3,764	847,786	3,764	847,786	3,764	847,786	3,764	847,786	847,786
\$20,000 under \$25,000.....	351,200	3,098	141	351,200	3,098	351,200	3,098	351,200	3,098	351,200	3,098	351,200	351,200
\$25,000 under \$30,000.....	79,468	388	18	79,468	388	79,468	388	79,468	388	79,468	388	79,468	79,468
\$30,000 under \$100,000.....	10,264	60	3	10,264	60	10,264	60	10,264	60	10,264	60	10,264	10,264
\$100,000 under \$200,000.....	3,234	14	1	3,234	14	3,234	14	3,234	14	3,234	14	3,234	3,234
\$200,000 under \$500,000.....	245	3	1	245	3	245	3	245	3	245	3	245	245
\$500,000 under \$1,000,000.....	229	1	1	229	1	229	1	229	1	229	1	229	229
\$1,000,000 or more.....													
RETURNS WITH DIVIDENDS (AFTER EXCLUSIONS)													
Total.....	5,830,562	1,650,455	65,656	749,936	307,690	489,508	119,326	325,313	132,663	276,084	124,361	768,243	409,810
No adjusted gross income.....	41,607	14,978	552	5,489	853	5,999	1,404	2,758	922	1,474	6,180	4,035	1,474
Under \$600.....	75,743	33,003	1,448	12,504	1,730	10,678	2,654	3,286	1,063	3,313	9,359	5,998	3,313
\$600 under \$1,000.....	129,263	38,096	1,504	18,437	2,644	16,337	4,225	12,897	4,377	9,111	29,160	19,937	9,111
\$1,000 under \$1,500.....	230,526	60,439	2,669	25,950	3,532	20,418	5,477	15,871	4,889	17,922	44,310	33,929	17,922
\$1,500 under \$2,000.....	207,428	54,579	2,158	23,725	3,377	18,348	4,292	12,855	4,397	11,672	36,240	27,260	11,672
\$2,000 under \$2,500.....	390,322	102,762	3,974	48,200	6,819	37,381	8,468	23,793	8,326	20,597	53,723	39,860	20,597
\$2,500 under \$3,000.....	364,988	116,887	3,964	47,559	6,769	27,078	6,447	17,306	6,045	13,162	58,240	38,240	13,162
\$3,000 under \$3,500.....	1,779,555	614,097	23,496	265,897	38,329	177,560	38,555	96,965	33,576	84,206	37,560	176,365	37,560
\$3,500 under \$4,000.....	1,408,443	325,218	12,671	142,660	20,343	87,465	21,462	20,877	47,733	121,263	86,545	56,005	47,733
\$4,000 under \$4,500.....	428,643	101,390	4,205	32,999	7,608	34,096	8,367	24,514	8,516	20,574	67,781	43,432	20,574
\$4,500 under \$5,000.....	38,916	1,666	20,591	2,963	15,997	3,954	11,640	4,063	9,938	4,442	30,481	25,034	9,938
\$5,000 under \$10,000.....	72,726	39,735	1,676	25,433	3,229	19,455	4,555	16,519	5,709	15,050	44,671	30,386	15,050
\$10,000 under \$15,000.....	104,463	4,722	214	3,598	568	2,607	645	4,368	672	3,424	7,526	5,721	3,424
\$15,000 under \$20,000.....	14,711	277	14	186	28	195	48	146	63	141	595	445	63
\$20,000 under \$25,000.....	4,789	42	3	38	6	38	9	27	9	30	132	77	9
\$25,000 under \$50,000.....	4,790	42	3	38	6	38	9	27	9	30	132	77	9
\$50,000 under \$100,000.....	13	1	1	1	1	1	1	1	1	1	1	1	1
\$100,000 or more.....	343	5	2	2	1	1	1	1	1	1	1	1	1

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Size of specific income or loss—Continued																	
	\$2,000 under \$2,500		\$2,500 under \$3,000		\$3,000 under \$4,000		\$4,000 under \$5,000		\$5,000 under \$10,000		\$10,000 under \$25,000		\$25,000 under \$50,000		\$50,000 under \$100,000		\$100,000 or more	
	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
REVENUES WITH SALARIES AND WAGES (NET)	2,760,102	6,219,278	2,800,383	7,699,452	5,804,311	20,297,871	5,693,320	25,612,484	19,744,938	138,408,850	4,978,948	63,865,020	202,630	6,572,087	30,830	1,948,663	3,015	421,098
	6,643	13,601	5,314	14,509	7,455	26,002	4,324	19,648	10,368	68,450	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	2,920	6,480	7,007	2,728	6,480	7,007	3,942	17,344	3,877	23,227	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	11,894	26,508	19,061	6,421	22,115	3,104	4,929	22,196	3,314	23,074	4,186	54,389	(1)	(1)	(1)	(1)	(1)	(1)
	28,536	63,477	10,156	27,292	70,097	7,222	33,344	6,116	37,101	39,432	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	138,293	5,221,640	26,070	20,287	17,076	13,081	97,129	6,602	26,178	26,178	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	2,320,733	318,517	2,366,603	4,986,451	5,070,287	96,876	423,285	39,184	26,178	26,178	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	96,639	219,027	210,599	588,471	1,076,548	22,510	1,076,548	22,510	1,076,548	22,510	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	73,071	168,118	81,776	226,776	233,432	82,036	22,510	1,076,548	22,510	1,076,548	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
	14,007	31,484	13,249	36,432	31,610	31,267	36,482	164,663	64,729	4,633,071	3,796,131	44,343,102	501	14,463	(1)	(1)	(1)	(1)
4,760	10,685	3,777	10,260	9,067	31,268	11,073	19,128	4,220	19,128	23,345	11,534,737	5,093	138,688	(1)	(1)	(1)	(1)	
2,901	6,439	1,642	5,056	4,617	16,041	5,669	26,429	28,742	208,827	11,698	2,072,266	1,213	71,632	(1)	(1)	(1)	(1)	
812	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	1,819	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100	226	74	200	185	634	170	767	703	5,099	1,647	27,680	2,171	79,936	3,395	247,694	1,212	140,541	
32	72	13	40	53	181	56	231	207	1,476	1,538	8,850	24,678	835	59,271	673	93,662	(1)	(1)
6	13	4	13	6	13	6	13	6	13	6	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1	2	1	2	1	2	1	2	1	2	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000 under \$150,000	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
150,000 under \$200,000	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
200,000 under \$300,000	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
300,000 under \$500,000	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
500,000 under \$1,000,000	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
100,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
1,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 or more	1	2	1	2	1	2	1	2	1	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
10,000,000,000,000,000,00																		

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued
(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns	Size of specific income or loss																
		Under \$100	\$100 under \$200	\$200 under \$300	\$300 under \$400	\$400 under \$500	\$500 under \$1,000	\$1,000 under \$1,500	\$1,500 under \$2,000	Amount	Number of returns							
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
RETURNS WITH INTEREST RECEIVED																		
Total.....	14,736,574	5,864,384	220,866	2,210,454	317,876	1,404,593	344,384	1,006,818	348,788	709,690	315,849	1,793,683	1,257,544	703,216	859,260	352,318	1,500 under \$2,000	656,972
No adjusted gross income.....	36,370	30,007	1,226	14,010	1,994	8,642	2,106	6,205	2,815	10,132	2,946	14,512	10,132	7,128	5,134	(1)	(1)	(1)
Under \$400.....	338,662	338,662	1,226	14,010	1,994	8,642	2,106	6,205	2,815	10,132	2,946	14,512	10,132	7,128	5,134	(1)	(1)	(1)
\$400 under \$1,000.....	156,394	156,394	4,795	52,519	7,624	42,669	10,799	38,461	13,492	22,112	9,812	68,525	49,777	2,880	3,312	5,600	5,139	5,139
\$1,000 under \$1,500.....	162,884	162,884	6,553	88,102	12,709	78,388	19,155	49,022	18,950	26,961	17,052	91,231	66,151	47,611	79,119	4,960	4,960	4,960
\$1,500 under \$2,000.....	575,419	575,419	139,274	6,238	92,228	13,424	56,381	13,469	16,641	40,172	102,686	70,795	67,935	57,713	38,941	38,941	66,256	66,256
\$2,000 under \$2,500.....	447,928	447,928	144,985	5,875	76,342	11,137	53,017	12,093	15,076	24,843	15,648	66,038	47,912	57,719	19,162	19,162	33,270	33,270
\$2,500 under \$3,000.....	499,288	499,288	146,618	5,804	75,987	11,027	54,284	12,430	15,507	29,659	13,208	65,579	43,989	54,989	25,255	25,255	43,354	43,354
\$3,000 under \$3,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$3,500 under \$4,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$4,000 under \$4,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$4,500 under \$5,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$5,000 under \$5,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$5,500 under \$6,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$6,000 under \$6,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$6,500 under \$7,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$7,000 under \$7,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$7,500 under \$8,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$8,000 under \$8,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$8,500 under \$9,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$9,000 under \$9,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$9,500 under \$10,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$10,000 under \$10,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$10,500 under \$11,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$11,000 under \$11,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$11,500 under \$12,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$12,000 under \$12,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$12,500 under \$13,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$13,000 under \$13,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$13,500 under \$14,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$14,000 under \$14,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$14,500 under \$15,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$15,000 under \$15,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$15,500 under \$16,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$16,000 under \$16,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$16,500 under \$17,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$17,000 under \$17,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$17,500 under \$18,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$18,000 under \$18,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$18,500 under \$19,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$19,000 under \$19,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$19,500 under \$20,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$20,000 under \$20,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$20,500 under \$21,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$21,000 under \$21,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$21,500 under \$22,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$22,000 under \$22,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$22,500 under \$23,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$23,000 under \$23,500.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$23,500 under \$24,000.....	1,046,167	1,046,167	349,389	13,507	147,436	21,058	90,493	27,944	27,998	56,376	34,366	148,112	101,998	124,787	64,238	64,238	104,109	104,109
\$24,000 under \$24,500.....	1,046,167	1,04																

Table 6.—SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE: NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

		Size of specific income or loss—Continued													
		\$2,000 under \$2,500	\$2,500 under \$3,000	\$3,000 under \$3,500	\$3,500 under \$4,000	\$4,000 under \$4,500	\$4,500 under \$5,000	\$5,000 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 or more		
		Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
RETURNERS WITH INTEREST RECEIVED															
Total.....		209,890	466,976	128,531	391,569	147,222	506,168	70,438	314,279	101,944	680,389	27,342	390,236	3,213	101,799
No adjusted gross income.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$600.....		5,260	11,593	3,999	10,647	2,699	9,121	2,156	9,411	3,473	20,438	—	—	—	—
\$600 under \$1,000.....		19,575	43,051	12,830	24,937	2,866	10,264	—	—	—	—	—	—	—	—
\$1,000 under \$2,000.....		25,633	37,102	14,720	40,226	2,866	10,264	—	—	—	—	—	—	—	—
\$2,000 under \$2,500.....		25,633	37,102	14,720	40,226	2,866	10,264	—	—	—	—	—	—	—	—
\$2,500 under \$3,000.....		18,072	40,313	10,690	29,375	15,158	53,485	3,167	13,669	97,919	13,442	(1)	(1)	(1)	(1)
\$3,000 under \$3,500.....		48,459	107,890	31,700	86,767	34,208	116,223	21,805	97,919	—	—	—	—	—	—
\$3,500 under \$4,000.....		28,483	63,371	17,371	47,545	21,375	74,481	13,945	53,101	12,579	83,423	2,776	38,050	—	—
\$4,000 under \$4,500.....		66,160	134,000	40,280	88,204	14,185	49,017	7,933	33,016	12,457	125,798	2,847	37,418	—	—
\$4,500 under \$5,000.....		9,978	22,228	6,893	18,763	8,763	33,982	5,210	24,786	9,156	61,941	2,810	40,180	—	—
\$5,000 under \$10,000.....		17,867	32,967	11,692	37,465	18,477	53,066	11,803	52,862	22,597	137,382	9,430	139,599	1,011	30,996
\$10,000 under \$15,000.....		5,860	12,967	4,721	11,611	6,659	23,070	4,313	24,014	10,183	70,331	3,559	68,178	1,006	31,236
\$15,000 under \$20,000.....		733	1,645	632	1,725	1,006	2,696	676	3,022	1,894	13,404	1,330	20,608	385	13,010
\$20,000 under \$25,000.....		43	100	197	413	1,072	290	1,118	667	4,763	4,763	554	8,696	208	7,091
\$25,000 under \$30,000.....		215	448	133	306	306	1,196	34	1,150	813	163	76	2,643	51	3,921
\$30,000 under \$100,000.....		16	36	13	36	56	196	18	80	23	161	66	1,132	58	2,112
\$100,000 or more.....		10	23	11	30	12	43	18	23	23	161	66	1,132	58	2,112
RETURNERS WITH BUSINESS, FARM, OR PROFESSION															
Total.....		465,822	1,044,095	383,661	1,003,211	632,270	2,194,650	459,101	2,060,847	935,909	6,451,909	473,909	7,064,354	95,397	3,149,131
No adjusted gross income.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Under \$600.....		1,501	3,292	1,220	3,302	864	2,797	2,797	2,797	2,797	8,240	1,124	15,920	(1)	(1)
\$600 under \$1,000.....		3,775	8,308	2,401	6,440	1,201	4,319	2,340	10,550	2,140	13,094	(1)	(1)	203	16,084
\$1,000 under \$2,000.....		18,674	42,351	4,722	12,800	3,208	10,639	8,437	36,397	3,007	18,295	10,872	60,292	18,295	60,292
\$2,000 under \$2,500.....		66,192	149,966	35,016	95,804	22,088	55,804	11,088	29,387	10,807	60,292	6,837	10,607	6,837	10,607
\$2,500 under \$3,000.....		36,330	81,305	38,449	106,025	110,246	392,862	239,387	1,064,036	729,577	4,900,105	6,837	10,607	6,837	10,607
\$3,000 under \$3,500.....		80,454	189,426	70,495	193,522	138,859	485,825	170,735	776,376	729,577	4,900,105	6,837	10,607	6,837	10,607
\$3,500 under \$4,000.....		16,570	37,211	14,735	40,581	26,769	93,138	26,769	121,219	137,014	1,050,283	202,487	2,433,794	202,487	2,433,794
\$4,000 under \$4,500.....		3,977	8,895	3,647	10,045	6,520	22,866	5,922	26,654	29,119	218,519	131,362	2,078,545	573	17,909
\$4,500 under \$5,000.....		2,009	4,537	1,604	4,425	2,607	9,110	2,477	10,989	10,184	76,220	80,613	1,548,456	2,146	58,180
\$5,000 under \$10,000.....		1,598	3,549	1,381	3,782	3,015	10,438	2,224	10,697	10,968	67,507	43,084	864,981	64,981	864,981
\$10,000 under \$15,000.....		338	732	289	778	213	1,793	421	1,466	1,587	11,568	5,203	59,214	7,423	679,596
\$15,000 under \$20,000.....		41	91	35	96	49	167	60	270	196	1,417	331	5,381	251	9,075
\$20,000 under \$25,000.....		11	24	11	31	19	64	14	57	10	40	12	5,007	67	2,007
\$25,000 under \$50,000.....		2	4	2	5	—	18	1	4	2	12	8	1,30	5	389
\$50,000 or more.....		2	4	2	5	—	18	1	4	2	12	8	1,30	5	389
With Loss		82,827	184,898	53,860	147,008	66,128	226,674	39,337	177,723	59,884	408,377	27,717	406,435	6,401	221,481
Total.....		82,827	184,898	53,860	147,008	66,128	226,674	39,337	177,723	59,884	408,377	27,717	406,435	6,401	221,481
No adjusted gross income.....		19,633	43,911	15,759	42,934	21,865	75,387	15,973	71,890	31,409	216,822	14,996	212,270	3,662	127,209
Under \$10,000.....		34,842	122,431	32,212	87,939	18,016	80,943	17,778	80,943	17,778	116,861	633	21,046	104	6,161
\$10,000 under \$15,000.....		1,624	3,645	914	2,497	1,566	4,142	1,311	5,077	3,045	21,310	2,292	35,119	610	21,010
\$15,000 under \$20,000.....		475	1,055	550	1,470	756	2,636	351	2,442	1,722	12,362	2,049	32,581	1,024	36,266
\$20,000 or more.....		475	1,055	550	1,470	756	2,636	351	2,442	1,722	12,362	2,049	32,581	1,024	36,266

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and Explanation of Classifications and Terms."

Table 6. SELECTED SOURCES OF INCOME AND LOSS BY SIZE OF SOURCE. NUMBER OF RETURNS AND AMOUNT OF SOURCE BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Size of specific income or loss										Taxable and nontaxable returns																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
	Under \$100			\$100 under \$200			\$200 under \$300			\$300 under \$400			\$400 under \$500			\$500 under \$1,000			\$1,000 under \$1,500			\$1,500 under \$2,000			\$2,000 under \$3,000			\$3,000 under \$4,000			\$4,000 under \$5,000			\$5,000 under \$10,000			\$10,000 under \$25,000			\$25,000 under \$50,000			\$50,000 under \$100,000			\$100,000 under \$200,000			\$200,000 under \$500,000			\$500,000 under \$1,000,000			\$1,000,000 under \$2,000,000			\$2,000,000 under \$5,000,000			\$5,000,000 under \$10,000,000			\$10,000,000 under \$25,000,000			\$25,000,000 under \$50,000,000			\$50,000,000 under \$100,000,000			\$100,000,000 under \$250,000,000			\$250,000,000 under \$500,000,000			\$500,000,000 under \$1,000,000,000			\$1,000,000,000 under \$2,000,000,000			\$2,000,000,000 under \$5,000,000,000			\$5,000,000,000 under \$10,000,000,000			\$10,000,000,000 under \$25,000,000,000			\$25,000,000,000 under \$50,000,000,000			\$50,000,000,000 under \$100,000,000,000			\$100,000,000,000 under \$250,000,000,000			\$250,000,000,000 under \$500,000,000,000			\$500,000,000,000 under \$1,000,000,000,000			\$1,000,000,000,000 under \$2,000,000,000,000			\$2,000,000,000,000 under \$5,000,000,000,000			\$5,000,000,000,000 under \$10,000,000,000,000			\$10,000,000,000,000 under \$25,000,000,000,000			\$25,000,000,000,000 under \$50,000,000,000,000			\$50,000,000,000,000 under \$100,000,000,000,000			\$100,000,000,000,000 under \$250,000,000,000,000			\$250,000,000,000,000 under \$500,000,000,000,000			\$500,000,000,000,000 under \$1,000,000,000,000,000			\$1,000,000,000,000,000 under \$2,000,000,000,000,000			\$2,000,000,000,000,000 under \$5,000,000,000,000,000			\$5,000,000,000,000,000 under \$10,000,000,000,000,000			\$10,000,000,000,000,000 under \$25,000,000,000,000,000			\$25,000,000,000,000,000 under \$50,000,000,000,000,000			\$50,000,000,000,000,000 under \$100,000,000,000,000,000			\$100,000,000,000,000,000 under \$250,000,000,000,000,000			\$250,000,000,000,000,000 under \$500,000,000,000,000,000			\$500,000,000,000,000,000 under \$1,000,000,000,000,000,000			\$1,000,000,000,000,000,000 under \$2,000,000,000,000,000,000			\$2,000,000,000,000,000,000 under \$5,000,000,000,000,000,000			\$5,000,000,000,000,000,000 under \$10,000,000,000,000,000,000			\$10,000,000,000,000,000,000 under \$25,000,000,000,000,000,000			\$25,000,000,000,000,000,000 under \$50,000,000,000,000,000,000			\$50,000,000,000,000,000,000 under \$100,000,000,000,000,000,000			\$100,000,000,000,000,000,000 under \$250,000,000,000,000,000,000			\$250,000,000,000,000,000,000 under \$500,000,000,000,000,000,000			\$500,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000			\$1,000,000,000,000,000,000,000 under \$2,000,000,000,000,000,000,000			\$2,000,000,000,000,000,000,000 under \$5,000,000,000,000,000,000,000			\$5,000,000,000,000,000,000,000 under \$10,000,000,000,000,000,000,000			\$10,000,000,000,000,000,000,000 under \$25,000,000,000,000,000,000,000			\$25,000,000,000,000,000,000,000 under \$50,000,000,000,000,000,000,000			\$50,000,000,000,000,000,000,000 under \$100,000,000,000,000,000,000,000			\$100,000,000,000,000,000,000,000 under \$250,000,000,000,000,000,000,000			\$250,000,000,000,000,000,000,000 under \$500,000,000,000,000,000,000,000			\$500,000,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000,000			\$1,000,000,000,000,000,000,000,000 under \$2,000,000,000,000,000,000,000,000			\$2,000,000,000,000,000,000,000,000 under \$5,000,000,000,000,000,000,000,000			\$5,000,000,000,000,000,000,000,000 under \$10,000,000,000,000,000,000,000,000			\$10,000,000,000,000,000,000,000,000 under \$25,000,000,000,000,000,000,000,000			\$25,000,000,000,000,000,000,000,000 under \$50,000,000,000,000,000,000,000,000			\$50,000,000,000,000,000,000,000,000 under \$100,000,000,000,000,000,000,000,000			\$100,000,000,000,000,000,000,000,000 under \$250,000,000,000,000,000,000,000,000			\$250,000,000,000,000,000,000,000,000 under \$500,000,000,000,000,000,000,000,000			\$500,000,000,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000,000,000			\$1,000,000,000,000,000,000,000,000,000 under \$2,000,000,000,000,000,000,000,000,000			\$2,000,000,000,000,000,000,000,000,000 under \$5,000,000,000,000,000,000,000,000,000			\$5,000,000,000,000,000,000,000,000,000 under \$10,000,000,000,000,000,000,000,000,000			\$10,000,000,000,000,000,000,000,000,000 under \$25,000,000,000,000,000,000,000,000,000			\$25,000,000,000,000,000,000,000,000,000 under \$50,000,000,000,000,000,000,000,000,000			\$50,000,000,000,000,000,000,000,000,000 under \$100,000,000,000,000,000,000,000,000,000			\$100,000,000,000,000,000,000,000,000,000 under \$250,000,000,000,000,000,000,000,000,000			\$250,000,000,000,000,000,000,000,000,000 under \$500,000,000,000,000,000,000,000,000,000			\$500,000,000,000,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000,000,000,000			\$1,000,000,000,000,000,000,000,000,000,000 under \$2,000,000,000,000,000,000,000,000,000,000			\$2,000,000,000,000,000,000,000,000,000,000 under \$5,000,000,000,000,000,000,000,000,000,000			\$5,000,000,000,000,000,000,000,000,000,000 under \$10,000,000,000,000,000,000,000,000,000,000			\$10,000,000,000,000,000,000,000,000,000,000 under \$25,000,000,000,000,000,000,000,000,000,000			\$25,000,000,000,000,000,000,000,000,000,000 under \$50,000,000,000,000,000,000,000,000,000,000			\$50,000,000,000,000,000,000,000,000,000,000 under \$100,000,000,000,000,000,000,000,000,000,000			\$100,000,000,000,000,000,000,000,000,000,000 under \$250,000,000,000,000,000,000,000,000,000,000			\$250,000,000,000,000,000,000,000,000,000,000 under \$500,000,000,000,000,000,000,000,000,000,000			\$500,000,000,000,000,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000,000,000,000,000			\$1,000,000,000,000,000,000,000,000,000,000,000 under \$2,000,000,000,000,000,000,000,000,000,000,000			\$2,000,000,000,000,000,000,000,000,000,000,000 under \$5,000,000,000,000,000,000,000,000,000,000,000			\$5,000,000,000,000,000,000,000,000,000,000,000 under \$10,000,000,000,000,000,000,000,000,000,000,000			\$10,000,000,000,000,000,000,000,000,000,000,000 under \$25,000,000,000,000,000,000,000,000,000,000,000			\$25,000,000,000,000,000,000,000,000,000,000,000 under \$50,000,000,000,000,000,000,000,000,000,000,000			\$50,000,000,000,000,000,000,000,000,000,000,000 under \$100,000,000,000,000,000,000,000,000,000,000,000			\$100,000,000,000,000,000,000,000,000,000,000,000 under \$250,000,000,000,000,000,000,000,000,000,000,000			\$250,000,000,000,000,000,000,000,000,000,000,000 under \$500,000,000,000,000,000,000,000,000,000,000,000			\$500,000,000,000,000,000,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000,000,000,000,000,000			\$1,000,000,000,000,000,000,000,000,000,000,000,000 under \$2,000,000,000,000,000,000,000,000,000,000,000,000			\$2,000,000,000,000,000,000,000,000,000,000,000,000 under \$5,000,000,000,000,000,000,000,000,000,000,000,000			\$5,000,000,000,000,000,000,000,000,000,000,000,000 under \$10,000,000,000,000,000,000,000,000,000,000,000,000			\$10,000,000,000,000,000,000,000,000,000,000,000,000 under \$25,000,000,000,000,000,000,000,000,000,000,000,000			\$25,000,000,000,000,000,000,000,000,000,000,000,000 under \$50,000,000,000,000,000,000,000,000,000,000,000,000			\$50,000,000,000,000,000,000,000,000,000,000,000,000 under \$100,000,000,000,000,000,000,000,000,000,000,000,000			\$100,000,000,000,000,000,000,000,000,000,000,000,000 under \$250,000,000,000,000,000,000,000,000,000,000,000,000			\$250,000,000,000,000,000,000,000,000,000,000,000,000 under \$500,000,000,000,000,000,000,000,000,000,000,000,000			\$500,000,000,000,000,000,000,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000,000,000,000,000,000,000			\$1,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$2,000,000,000,000,000,000,000,000,000,000,000,000,000			\$2,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$5,000,000,000,000,000,000,000,000,000,000,000,000,000			\$5,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$10,000,000,000,000,000,000,000,000,000,000,000,000,000			\$10,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$25,000,000,000,000,000,000,000,000,000,000,000,000,000			\$25,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$50,000,000,000,000,000,000,000,000,000,000,000,000,000			\$50,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$100,000,000,000,000,000,000,000,000,000,000,000,000,000			\$100,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$250,000,000,000,000,000,000,000,000,000,000,000,000,000			\$250,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$500,000,000,000,000,000,000,000,000,000,000,000,000,000			\$500,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$1,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$2,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$2,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$5,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$5,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$10,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$10,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$25,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$25,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$50,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$50,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$100,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$100,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$250,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$250,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$500,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$500,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$1,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$2,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$2,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$5,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$5,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$10,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$10,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$25,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$25,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$50,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$50,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$100,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$100,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$250,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$250,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$500,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$500,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$1,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$2,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$2,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$5,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$5,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$10,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$10,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$25,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$25,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$50,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$50,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$100,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$100,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$250,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$250,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$500,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$500,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$1,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$2,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$2,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000 under \$5,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000,000			\$5,00		

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Taxable and nontaxable returns]

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 7.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME BY ADJUSTED GROSS INCOME CLASSES

(Source: Salaries and wages (net), business, farm, or profession net profit (or loss), capital gain (or loss), and all other income (or loss).)

Adjusted gross income classes	Total number of returns	Returns by source ¹				Returns by source ¹				Returns by two sources ¹			
		Salaries and wages (net)	Business, farm, or profession net profit (or loss)	Capital gain (or loss)	All other income (or loss) ²	Salaries and wages (net), business, farm, or profession net profit (or loss)	Capital gain (or loss)	All other income (or loss) ²	Salaries and wages (net), business, farm, or profession net profit (or loss)	Salaries and wages (net) and capital gain (or loss)	Number of returns	Business, farm, or profession net profit (or loss)	Capital gain (or loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Grand total.....	62,797,286	39,051,316	1,784,767	9,334,112	22,525	31,850	2,072,722	1,567,850	2,072,722	3,083,932	388,989	2,061,155	45,785
Taxable returns, total.....	50,092,263	30,771,992	1,574,127	8,313,869	6,421	26,250	1,953,269	1,567,850	1,953,269	3,083,932	368,700	1,953,269	45,739
\$400 under \$1,000.....	1,436,260	1,099,765	31,103	25,574	37,714	26,027	14,821	9,074	3,352	3,352	(2)	780	(3)
\$1,000 under \$2,000.....	2,025,367	1,590,172	55,965	57,942	72,065	119,217	42,231	57,993	17,195	9,687	4,789	17,195	4,789
\$2,000 under \$3,000.....	2,288,180	1,760,212	67,643	150,294	70,596	136,044	66,969	136,044	32,877	13,269	6,052	13,269	4,366
\$3,000 under \$4,000.....	2,648,920	1,852,677	5,093,522	189,779	70,398	183,121	79,974	170,456	49,913	4,666	13,997	49,913	4,243
\$4,000 under \$5,000.....	2,713,702	1,968,992	6,388,191	215,317	72,109	220,970	94,803	240,304	60,210	31,826	9,971	60,210	4,148
\$5,000 under \$6,000.....	2,973,988	1,954,870	7,137,102	240,776	68,326	242,705	109,832	330,104	80,404	30,587	9,004	80,404	4,286
\$6,000 under \$7,000.....	2,899,000	2,005,444	8,489,497	32,668	58,781	241,145	121,496	427,486	87,456	68,841	15,992	87,456	4,847
\$7,000 under \$8,000.....	2,933,661	1,932,322	9,265,000	53,065	54,629	241,145	121,496	427,486	87,456	68,841	15,992	87,456	4,847
\$8,000 under \$9,000.....	2,933,661	1,932,322	9,265,000	53,065	54,629	241,145	121,496	427,486	87,456	68,841	15,992	87,456	4,847
\$9,000 under \$10,000.....	2,933,661	1,932,322	9,265,000	53,065	54,629	241,145	121,496	427,486	87,456	68,841	15,992	87,456	4,847
\$10,000 under \$11,000.....	2,933,661	1,932,322	9,265,000	53,065	54,629	241,145	121,496	427,486	87,456	68,841	15,992	87,456	4,847
\$11,000 under \$12,000.....	2,933,661	1,932,322	9,265,000	53,065	54,629	241,145	121,496	427,486	87,456	68,841	15,992	87,456	4,847
\$12,000 under \$13,000.....	2,933,661	1,932,322	9,265,000	53,065	54,629	241,145	121,496	427,486	87,456	68,841	15,992	87,456	4,847
\$13,000 under \$14,000.....	2,933,661	1,932,322	9,265,000	53,065	54,629	241,145	121,496	427,486	87,456	68,841	15,992	87,456	4,847
\$14,000 under \$15,000.....	2,933,661	1,932,322	9,265,000	53,065	54,629	241,145	121,496	427,486	87,456	68,841	15,992	87,456	4,847
\$15,000 under \$20,000.....	1,045,383	142,249	2,351,004	17,375	294,742	28,993	480,320	17,341	156,792	123,142	17,667	289,275	5,045
\$20,000 under \$25,000.....	404,847	524,391	7,666	169,236	16,004	345,927	4,378	55,609	39,929	104,288	5,025	104,288	3,046
\$25,000 under \$30,000.....	1,436,260	1,099,765	31,103	25,574	37,714	26,027	14,821	9,074	3,352	3,352	(2)	780	(3)
\$30,000 under \$40,000.....	1,436,260	1,099,765	31,103	25,574	37,714	26,027	14,821	9,074	3,352	3,352	(2)	780	(3)
\$40,000 under \$50,000.....	1,436,260	1,099,765	31,103	25,574	37,714	26,027	14,821	9,074	3,352	3,352	(2)	780	(3)
\$50,000 under \$100,000.....	1,436,260	1,099,765	31,103	25,574	37,714	26,027	14,821	9,074	3,352	3,352	(2)	780	(3)
\$100,000 under \$200,000.....	1,436,260	1,099,765	31,103	25,574	37,714	26,027	14,821	9,074	3,352	3,352	(2)	780	(3)
\$200,000 under \$400,000.....	1,436,260	1,099,765	31,103	25,574	37,714	26,027	14,821	9,074	3,352	3,352	(2)	780	(3)
\$400,000 under \$1,000,000.....	1,436,260	1,099,765	31,103	25,574	37,714	26,027	14,821	9,074	3,352	3,352	(2)	780	(3)
\$1,000,000 or more.....	1,436,260	1,099,765	31,103	25,574	37,714	26,027	14,821	9,074	3,352	3,352	(2)	780	(3)
Non-taxable returns, total.....	12,695,023	7,797,324	10,040,923	970,898	1,045,032	16,106	9,600	1,176,337	1,725,313	304,073	889,840	107,886	46,946
No adjusted gross income.....	42,471,991	3,949	13,165	117,145	3,930,370	2,367	41,397	43,704	699,948	33,004	50,310	1,050,412	(2)
Under \$400.....	4,002,049	3,298,068	1,047,999	226,898	82,972	4,131	1,356	161,256	97,016	45,886	35,782	51,970	4,779
\$400 under \$1,000.....	1,865,252	895,392	661,531	160,845	125,025	4,761	3,589	184,166	139,930	49,414	41,547	52,973	4,779
\$1,000 under \$2,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$2,000 under \$3,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$3,000 under \$4,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$4,000 under \$5,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$5,000 under \$6,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$6,000 under \$7,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$7,000 under \$8,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$8,000 under \$9,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$9,000 under \$10,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$10,000 under \$15,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$15,000 under \$20,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$20,000 under \$30,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$30,000 under \$40,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$40,000 under \$50,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$50,000 under \$100,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$100,000 under \$200,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$200,000 under \$400,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$400,000 under \$1,000,000.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
\$1,000,000 or more.....	1,689,176	812,761	983,267	154,000	183,894	4,761	3,589	250,594	301,964	76,382	81,822	12,648	4,272
Returns under \$5,000.....	34,120,459	23,931,068	59,698,155	1,465,296	2,395,654	20,892	20,957	1,730,487	3,124,135	1,168,509	2,665,577	333,000	277,169
\$5,000 under \$10,000.....	21,511,938	12,883,327	86,624,774	2,386,217	3,596,785	20,957	20,957	1,730,487	3,124,135	1,168,509	2,665,577	333,000	277,169
\$10,000 under \$20,000.....	7,079,869	1,977,121	22,815,310	86,154	1,961,473	938	8,449	145,993	1,688,922	131,092	1,779,382	55,321	42,641
\$20,000 under \$50,000.....	7,079,869	1,977,121	22,815,310	86,154	1,961,473	938	8,449	145,993	1,688,922	131,092	1,779,382	55,321	42,641
\$50,000 under \$100,000.....	7,079,869	1,977,121	22,815,310	86,154	1,961,473	938	8,449	145,993	1,688,922	131,092	1,779,382	55,321	42,641
\$100,000 under \$200,000.....	7,079,869	1,977,121	22,815,310	86,154	1,961,473	938	8,449	145,993	1,688,922	131,092	1,779,382	55,321	42,641
\$200,000 under \$400,000.....	7,079,869	1,977,121	22,815,310	86,154	1,961,473	938	8,449	145,993	1,688,922	131,092	1,779,382	55,321	42,641
\$400,000 under \$1,000,000.....	7,079,869	1,977,121	22,815,310	86,154	1,961,473	938	8,449	145,993	1,688,922	131,092	1,779,382	55,321	42,641
\$1,000,000 or more.....	7,079,869	1,977,121	22,815,310	86,154	1,961,473	938	8,449	145,993	1,688,922	131,092	1,779,382	55,321	42,641

Footnotes at end of table. See text for Description of the Sample and Limitations of the Data and Explanation of Classifications and Terms."

Table 7.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with two sources ¹ —Continued										Returns with three sources ¹									
	Salaries and wages (net) and all other income (or loss)	Business, farm, or profession net profit (or loss)	Capital gain (or loss)	Number of returns	Business, farm, or profession net profit (or loss)	Number of returns	Capital gain (or loss)	Number of returns	Business, farm, or profession net profit (or loss)	Number of returns	Capital gain (or loss)	Number of returns	Business, farm, or profession net profit (or loss)	Number of returns	Capital gain (or loss)	Number of returns	Business, farm, or profession net profit (or loss)	Number of returns	Capital gain (or loss)	Number of returns
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
Grand total.....	9,939,854	71,094,706	5,252,266	338,500	1,034,450	192,009	1,014,924	896,046	1,481,931	992,597	1,903,747	7,973,126	188,310	849,281	285,099	93,653				
Taxable returns, total.....	39,549	67,671	5,097,677	156,700	876,765	101,494	876,765	896,046	1,481,931	992,597	1,903,747	7,973,126	188,310	849,281	285,099	93,653				
\$200 under \$1,000.....	2,267	8,970	2,401	4,622	1,458	1,864	1,864	9,337	4,328	9,308	683	6,991	(3)	(3)	244					
\$1,000 under \$2,500.....	99,685	38,554	27,907	4,622	4,158	1,871	24,861	24,861	19,368	19,044	5,461	37,813	5,103	7,473	409	841				
\$2,500 under \$5,000.....	126,528	183,677	36,249	8,609	3,443	38,249	45,680	45,680	26,856	24,259	12,117	39,352	6,623	11,909	1,320	1,667				
\$5,000 under \$10,000.....	156,675	290,251	67,947	11,207	20,566	4,093	44,979	74,456	40,146	31,344	27,412	62,605	10,033	21,613	4,264	1,769				
\$10,000 under \$25,000.....	213,378	497,449	86,128	11,160	23,329	5,223	49,722	101,456	53,916	42,779	32,133	76,914	13,885	26,729	9,099	2,714				
\$25,000 under \$50,000.....	263,684	768,923	127,715	12,207	31,633	7,327	57,567	139,916	63,286	46,388	38,788	86,324	15,645	32,952	14,297	5,104				
\$50,000 under \$100,000.....	311,862	1,025,243	173,403	11,807	35,893	5,227	55,405	125,405	63,814	46,388	38,788	86,324	15,645	32,952	14,297	5,104				
\$100,000 under \$250,000.....	443,086	1,926,456	317,119	11,240	44,982	5,363	62,546	205,707	40,500	27,481	16,397	109,997	13,665	49,646	11,162	2,558				
\$250,000 under \$500,000.....	1,091,213	5,638,315	15,729	15,729	77,912	8,314	96,639	331,186	81,597	55,707	35,285	232,537	24,784	102,161	26,195	7,457				
\$500,000 under \$750,000.....	1,078,432	6,758,776	17,538	17,538	49,769	6,780	57,701	337,186	69,564	31,201	32,952	194,428	15,963	88,585	24,705	5,864				
\$750,000 under \$1,000,000.....	1,078,432	6,758,776	17,538	17,538	49,769	6,780	57,701	337,186	69,564	31,201	32,952	194,428	15,963	88,585	24,705	5,864				
\$1,000,000 under \$15,000,000.....	157,454	2,137,764	1,671	1,671	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947	1,947				
\$15,000,000 under \$25,000,000.....	324,905	3,156,563	2,977	2,977	64,155	64,155	64,155	64,155	64,155	64,155	64,155	64,155	64,155	64,155	64,155	64,155				
\$25,000,000 under \$50,000,000.....	89,367	2,271,528	243,932	7,735	82,961	4,867	29,656	822,323	143,127	58,079	217,676	1,737,342	1,461	19,601	22,884	3,388				
\$50,000,000 under \$100,000,000.....	12,565	569,866	210,153	(3)	(3)	(3)	3,534	178,074	42,123	18,863	170,125	1,084,762	129	4,667	2,227	1,412				
\$100,000,000 under \$200,000,000.....	924	65,551	38,481	16	1,090	731	176	3,534	178,074	42,123	18,863	170,125	1,084,762	129	4,667	2,227				
\$200,000,000 under \$500,000,000.....	179	18,497	17,179	3	335	80	25	2,433	1,740	1,116	42,099	144,997	2	94	—	134				
\$500,000,000 under \$1,000,000,000.....	135	15,652	19,089	1	63	478	3	3,478	4,760	1,264	40,356	247,794	2	85	9	472				
\$1,000,000,000 under \$2,500,000,000.....	10	257	6,013	1	—	—	—	—	—	—	—	—	—	—	—	—				
\$2,500,000,000 under \$5,000,000,000.....	1	250	1,493	—	—	—	—	—	—	—	—	—	—	—	—	—				
Non-taxable returns, total.....	694,205	1,208,488	24,589	181,730	156,685	90,515	406,045	293,389	280,935	326,483	138,176	543,742	87,298	136,996	1,110	19,916				
No adjusted gross income.....	13,389	37,477	694,807	27,505	694,951	34,193	60,555	154,406	10,490	18,997	29,501	680,332	8,879	12,704	51,015	43,000				
Under \$600.....	52,390	19,112	2,975	26,288	8,046	69,121	4,287	20,542	38,331	36,331	43,400	17,941	7,024	5,480	5,609	509				
\$600 under \$1,000.....	69,994	46,201	8,068	1,068	8,367	74,159	32,508	27,613	36,898	38,134	13,653	8,591	8,591	8,548	5,801	1,698				
\$1,000 under \$1,500.....	135,915	135,915	66,440	20,932	18,189	63,325	67,076	42,911	44,268	42,738	62,126	10,526	13,382	13,382	1,122	1,965				
\$1,500 under \$2,500.....	88,695	162,694	67,346	20,932	17,139	7,810	42,070	56,346	35,739	44,477	22,792	72,766	10,526	17,181	1,620	4,844				
\$2,500 under \$3,500.....	49,993	138,109	49,993	13,328	28,581	7,267	30,954	50,935	31,201	21,695	9,436	47,078	8,210	13,684	6,169	3,652				
\$3,500 under \$5,000.....	50,416	131,448	34,263	11,407	30,863	6,254	20,827	49,265	19,663	24,000	8,906	70,208	9,230	12,699	9,222	1,336				
\$5,000 under \$7,500.....	34,719	94,219	34,719	7,225	24,805	3,673	13,835	35,086	14,496	15,143	9,514	43,848	6,123	13,785	7,729	2,113				
\$7,500 under \$10,000.....	20,595	74,707	10,473	2,055	3,006	8,551	24,382	7,052	4,666	24,001	5,095	9,086	2,401	5,095	9,086	2,401				
\$10,000 under \$25,000.....	34,402	197,893	28,877	5,134	33,463	1,832	9,285	47,582	13,430	19,083	23,908	172,841	5,722	10,019	5,175	3,016				
Returns under \$1,000.....	2,685,210	1,245,813	982,800	262,353	330,530	130,541	876,594	1,189,912	543,063	544,421	264,634	953,269	164,969	338,104	40,794	35,705				
Returns \$1,000 under \$10,000.....	2,297,832	2,943,044	2,847,698	21,842	351,813	26,072	201,759	3,146,457	700,829	231,001	1,063,666	1,886,050	23,341	207,136	113,797	24,746				

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 7.—SELECTED PATTERNS OF INCOME, NUMBER OF RETURNS AND AMOUNT OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with three sources ¹ —Continued										Returns with four sources ¹									
	Salaries and wages (net), business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Salaries and wages (net), business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Salaries and wages (net), business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Salaries and wages (net), business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Salaries and wages (net), business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Salaries and wages (net), business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Salaries and wages (net), business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Salaries and wages (net), business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Salaries and wages (net), business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Salaries and wages (net), business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³	Business, farm, or profession net profit (or loss) ² , and all other income (or loss) ³
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns	1,292,074	6,990,774	720,154	2,431,977	24,200,188	2,014,237	1,991,915	5,986,898	621,351	3,317,279	864,220	2,402,698	644,299	4,070,849	1,762,939	809,334	1,605,167	752,122	1,799,502	
Grands totals, total.....	1,310,767	6,990,774	720,154	2,431,977	24,200,188	2,014,237	1,991,915	5,986,898	621,351	3,317,279	864,220	2,402,698	644,299	4,070,849	1,762,939	809,334	1,605,167	752,122	1,799,502	
1,000 under \$1,000.....	2,255	1,733	1,392	6,711	3,790	4,268	5,926	5,537	3,305	1,126	2,626	2,135	2,031	2,031	2,462	380	154	380	2,462	
\$1,000 under \$1,500.....	7,364	6,340	3,888	20,275	12,140	17,111	11,306	17,423	9,941	7,302	16,394	16,394	7,238	10,715	9,941	247	269	9,941	10,715	
\$1,500 under \$2,000.....	22,839	16,462	7,182	79,321	39,992	54,660	46,816	68,666	37,075	27,997	68,666	68,666	37,075	59,671	59,671	1,992	2,699	59,671	68,666	
\$2,000 under \$2,500.....	32,899	61,940	17,775	10,710	28,649	36,430	4,973	17,699	22,933	35,552	19,714	20,422	12,207	20,282	20,282	2,864	4,146	20,282	20,282	
\$2,500 under \$3,000.....	41,478	93,147	29,516	11,000	37,775	97,705	4,445	22,706	26,688	44,590	13,951	23,468	13,615	26,691	26,691	8,411	5,661	26,691	26,691	
\$3,000 under \$4,000.....	48,991	130,693	37,875	17,775	47,775	168,611	10,881	37,875	47,775	68,666	14,421	32,788	16,815	47,775	47,775	2,698	9,337	47,775	47,775	
\$4,000 under \$5,000.....	66,701	234,770	57,989	22,740	63,123	255,646	1,231	42,135	28,049	79,997	16,395	35,779	20,749	59,671	59,671	5,331	12,128	59,671	59,671	
\$5,000 under \$6,000.....	519,473	1,191,104	45,339	132,473	710,049	10,880	118,244	42,769	132,473	182,454	29,997	99,691	47,775	172,898	172,898	14,421	36,498	172,898	172,898	
\$6,000 under \$7,000.....	1,211,618	2,808,518	108,881	312,473	1,660,622	4,336	160,380	37,075	184,490	26,587	69,282	46,440	218,768	69,282	69,282	34,421	86,498	69,282	69,282	
\$7,000 under \$8,000.....	96,558	604,966	162,810	47,775	178,122	46,292	155,891	33,325	184,490	22,421	69,697	40,011	217,764	69,697	69,697	26,330	32,552	69,697	69,697	
\$8,000 under \$9,000.....	72,183	503,275	141,940	31,479	143,751	30,671	178,291	27,400	173,031	27,992	59,853	34,813	216,111	59,853	59,853	16,526	33,766	59,853	59,853	
\$9,000 under \$10,000.....	38,697	441,161	137,350	32,206	177,755	1,456,392	34,812	154,920	24,170	170,031	20,492	58,195	29,890	186,772	67,591	17,468	39,698	186,772	186,772	
\$10,000 under \$11,000.....	41,287	328,889	115,151	27,082	132,039	1,329,222	28,239	146,733	28,530	138,897	22,467	54,813	27,074	185,931	73,072	15,228	36,512	185,931	185,931	
\$11,000 under \$12,000.....	31,208	270,522	91,897	24,996	134,971	33,659	131,691	12,132	129,533	19,891	62,444	41,890	161,464	62,444	62,444	11,429	31,649	62,444	62,444	
\$12,000 under \$13,000.....	19,828	179,319	75,243	22,740	78,728	1,583,661	27,290	137,653	14,244	138,166	16,033	49,446	15,006	120,793	56,160	11,346	28,064	120,793	120,793	
\$13,000 under \$14,000.....	46,681	426,747	266,265	65,959	250,428	3,218,211	17,486	264,430	56,275	672,032	85,198	216,926	33,266	653,098	262,055	47,493	136,411	653,098	653,098	
\$14,000 under \$15,000.....	20,545	269,440	295,563	92,242	168,952	3,880,675	305,285	1,398,317	65,975	1,518,416	155,877	555,164	48,620	627,355	533,208	103,771	337,562	627,355	627,355	
\$15,000 under \$16,000.....	2,696	68,690	60,843	37,897	49,552	1,830,207	335,790	1,038,737	11,201	584,596	97,564	314,730	13,155	701,495	301,133	100,140	231,955	301,133	301,133	
\$16,000 under \$17,000.....	192	10,943	5,288	6,811	6,994	344,760	138,307	312,107	1,651	58,469	40,694	95,295	2,061	76,598	18,791	54,740	92,723	76,598	76,598	
\$17,000 under \$18,000.....	45	3,733	1,235	2,307	131,897	104,983	151,304	151,304	11,203	21,833	53,956	53,956	661	32,865	31,158	33,153	47,483	32,865	32,865	
\$18,000 under \$19,000.....	18	1,931	305	2,895	2,277	145,099	232,645	516	5,748	43,189	97,229	766	46,135	97,229	97,229	85,255	101,485	97,229	97,229	
\$19,000 under \$20,000.....	4	640	41	1,498	27,031	138,877	76,553	86	3,547	24,043	37,980	137	3,913	37,980	37,980	11,586	37,980	37,980	37,980	
\$20,000 or more.....	1	812	238	128	9,114	99,664	94,639	37,845	25,346	76,941	76,941	76,941	68	76,941	76,941	6,803	76,941	76,941	76,941	
Nonexcludable returns, total.....	181,307	350,694	570,346	25,887	126,840	254,984	22,322	43,351	205,949	517,673	214,141	218,362	76,556	177,500	517,424	57,232	46,665	177,500	177,500	
No adjusted gross income.....	20,544	55,034	\$11,997	\$26,342	6,848	29,727	1,550	645,701	34,476	\$267,396	103,768	11,040	12,391	29,845	\$164,159	20,420	\$7,660	29,845	29,845	
Under \$600.....	12,334	12,334	12,334	11,724	7,617	41,970	41,970	5,100	21,246	\$13,338	9,392	11,211	6,724	13,221	\$13,386	1,354	1,389	13,221	13,221	
\$600 under \$1,000.....	14,651	10,823	2,225	3,766	5,081	45,231	45,231	3,346	18,897	12,268	8,249	4,056	4,056	4,056	\$2,837	2	1,840	4,056	4,056	
\$1,000 under \$1,500.....	25,715	32,786	2,972	9,666	20,121	20,288	20,121	12,015	22,949	14,274	10,493	18,597	7,702	8,096	6,918	2,403	2,445	7,702	7,702	
\$1,500 under \$2,000.....	18,743	30,350	2,896	7,646	15,177	18,109	3,607	12,493	20,558	17,963	11,799	15,620	7,391	12,305	\$1,965	1,150	1,150	12,305	12,305	
\$2,000 under \$3,000.....	18,104	39,177	9,263	7,728	10,771	13,119	4,295	12,310	14,061	15,899	5,484	16,480	6,304	12,407	10,771	2,718	2,718	12,407	12,407	
\$3,000 under \$4,000.....	14,161	30,319	7,018	5,463	10,877	22,010	1,685	12,131	12,011	19,070	9,938	9,938	5,837	10,744	9,938	1,483	2,523	9,938	9,938	
\$4,000 under \$5,000.....	11,999	34,590	7,813	3,403	5,839	33,343	1,231	5,865	9,429	16,129	4,000	14,784	4,922	12,665	2,549	619	3,512	4,922	4,922	
\$5,000 under \$6,000.....	5,403	18,093	4,412	4,446	21,725	1,065	6,297	5,607	15,183	3,553	4,769	3,322	3,322	3,322	\$1,082	2	1,026	3,322	3,322	
\$6,000 under \$7,000.....	4,295	14,343	4,295	3,403	4,295	65,347	13,077	13,077	30,070	10,942	5,181	49,645	6,183	39,299	\$13,298	18,489	34,997	39,299	39,299	
\$7,000 or more.....	10,710	44,236	14,343	4,295	4,295	996,442	20,965	218,398	363,461	137,341	281,005	309,649	164,412	353,228	\$146,450	60,774	37,407	353,228	353,228	
Returns under \$5,000.....	466,483	1,069,886	110,994	112,031	411,399	996,442	20,965	218,398	363,461	137,341	281,005	309,649	164,412	353,228	\$146,450	60,774	37,407	353,228	353,228	
Returns under \$10,000.....	1,211,618	2,808,518	1,088,810	312,473	1,660,622	4,336	160,380	37,075	184,490	22,421	69,697	40,011	217,764	69,697	69,697	26,330	32,552	69,697	69,697	
Returns \$10,000 or more.....	24,200,188	2,014,237	1,991,915	5,986,898	621,351	3,317,279	864,220	2,402,698	644,299	4,070,849	1,762,939	809,334	1,605,167	752,122	1,799,502					

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹ Patterns of income were determined using all sources of income and loss except "Other sources" (as defined on page 1). For example, if a return showed income from only salaries and wages and "Other sources", the return was considered to have income from only salaries and wages. Business, farm, or profession net profit (or loss), and capital gain (or loss). This net amount also excludes "Other sources" (as defined on page 1).

² Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

³ Net loss exceeded net profit.

⁴ From excluded income.

⁵ Net loss exceeded net profit.

⁶ From excluded income.

⁷ Net loss exceeded net profit.

⁸ From excluded income.

⁹ Net loss exceeded net profit.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 8.—SALARIES AND WAGES (NET) AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF SALARIES AND WAGES BY ADJUSTED GROSS INCOME CLASSES

(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns with salaries and wages (net)	Amount of salaries and wages (net) (Thousand dollars)	Adjusted gross income (Thousand dollars)	Salaries and wages (net) as a percent of adjusted gross income					
				Under 10 percent		10 under 20 percent		20 under 30 percent	
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total.....	55,096,240	283,372,515	1,307,750,925	576,934	268,626	400,374	566,275	383,387	867,931
No adjusted gross income.....	99,764	229,642	2,376,833	-	-	-	-	-	-
Under \$600.....	3,437,409	1,145,176	1,106,572	8,062	195	7,374	485	9,719	885
\$600 under \$1,000.....	2,397,626	1,882,882	1,914,870	16,969	713	15,116	1,855	18,008	3,544
\$1,000 under \$1,500.....	3,161,025	3,802,197	3,915,168	30,590	2,030	24,091	4,413	21,705	16,872
\$1,500 under \$2,000.....	2,646,969	4,382,371	4,611,646	32,583	2,926	30,106	7,914	25,331	11,092
\$2,000 under \$2,500.....	2,696,394	5,803,736	6,084,507	34,149	3,554	26,279	8,631	23,051	12,827
\$2,500 under \$3,000.....	2,796,227	7,311,053	7,689,650	38,572	4,816	24,534	9,863	26,667	18,232
\$3,000 under \$3,500.....	2,932,348	9,140,197	9,537,284	34,435	4,650	23,648	11,393	22,079	18,463
\$3,500 under \$4,000.....	2,875,607	10,300,548	10,786,922	32,663	5,489	24,987	14,132	20,646	19,536
\$4,000 under \$4,500.....	2,853,252	11,637,930	12,126,698	25,566	4,913	19,074	12,205	21,624	23,048
\$4,500 under \$5,000.....	2,849,544	12,988,644	13,533,101	23,193	4,911	15,332	10,431	15,600	18,586
\$5,000 under \$6,000.....	5,747,534	30,440,811	31,588,156	42,351	9,082	29,381	24,434	28,194	38,109
\$6,000 under \$7,000.....	5,054,731	31,685,132	32,838,287	30,600	8,428	22,781	22,462	19,308	21,367
\$7,000 under \$8,000.....	4,109,488	29,476,591	30,685,082	28,577	9,756	18,235	19,786	15,012	28,203
\$8,000 under \$9,000.....	3,176,940	24,866,863	26,074,212	22,170	7,317	17,520	16,868	14,907	16,994
\$9,000 under \$10,000.....	2,265,097	20,367,124	21,406,003	15,173	6,619	11,235	13,800	13,091	31,397
\$10,000 under \$11,000.....	1,680,534	16,663,118	17,593,889	15,249	6,162	10,463	16,531	9,568	25,231
\$11,000 under \$12,000.....	1,252,253	12,397,266	13,212,675	12,427	5,990	8,324	14,220	8,327	24,023
\$12,000 under \$13,000.....	777,412	8,966,189	9,689,408	11,546	6,278	5,876	10,960	7,047	22,174
\$13,000 under \$14,000.....	525,737	6,448,820	7,079,683	9,103	4,868	5,416	10,668	4,907	16,994
\$14,000 under \$15,000.....	369,858	4,923,453	5,300,379	7,727	4,399	5,181	11,381	5,813	21,234
\$15,000 under \$20,000.....	847,786	12,155,155	14,372,437	30,018	26,921	16,588	42,197	17,061	74,832
\$20,000 under \$25,000.....	288,426	4,882,682	6,398,834	17,452	16,403	9,360	30,708	11,081	61,722
\$25,000 under \$50,000.....	351,200	7,659,084	13,642,321	34,453	45,578	20,297	103,257	17,517	146,856
\$50,000 under \$100,000.....	79,468	2,841,434	5,229,556	11,006	36,556	6,546	64,993	5,787	97,403
\$100,000 under \$150,000.....	16,264	503,231	1,024,812	2,145	10,798	1,267	23,829	1,693	32,932
\$150,000 under \$200,000.....	3,254	188,629	356,635	839	6,113	566	12,871	439	18,823
\$200,000 under \$500,000.....	3,239	211,200	923,635	1,226	15,171	180	28,723	412	27,646
\$500,000 under \$1,000,000.....	545	37,693	361,658	368	16,160	108	9,563	30	4,549
\$1,000,000 or more.....	229	14,164	435,787	216	16,115	9	9,111	2	649
Returns under \$5,000.....	28,742,165	68,644,376	70,927,585	278,288	34,197	210,541	81,227	204,415	133,085
Returns \$5,000 under \$10,000.....	20,252,790	136,835,921	142,591,841	138,871	41,222	99,218	104,336	89,890	159,778
Returns \$10,000 or more.....	6,101,285	177,892,218	94,231,499	153,775	193,207	90,615	380,712	89,682	575,068

Adjusted gross income classes	Salaries and wages (net) as a percent of adjusted gross income—Continued									
	30 under 40 percent		40 under 50 percent		50 under 60 percent		60 under 70 percent		70 under 80 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Total.....	410,636	1,264,033	479,304	1,804,180	554,339	2,484,958	685,277	3,641,106	977,286	5,845,812
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
Under \$600.....	9,749	1,568	10,935	1,875	14,093	2,979	17,486	4,853	20,793	5,716
\$600 under \$1,000.....	16,142	4,628	20,373	7,596	23,520	10,436	26,041	16,315	23,643	14,383
\$1,000 under \$1,500.....	21,398	9,552	29,863	17,071	30,937	21,412	28,369	23,421	42,293	40,073
\$1,500 under \$2,000.....	29,178	17,826	21,152	24,786	37,510	36,192	42,025	48,713	49,780	64,236
\$2,000 under \$2,500.....	26,217	20,954	29,922	30,641	37,523	45,992	36,355	52,998	43,432	73,987
\$2,500 under \$3,000.....	23,361	26,856	37,016	45,531	27,224	41,431	30,974	34,740	43,133	88,869
\$3,000 under \$3,500.....	26,531	30,407	31,330	31,344	26,041	42,660	32,487	68,996	43,655	107,347
\$3,500 under \$4,000.....	29,406	37,676	26,473	34,802	23,234	47,687	37,691	91,164	48,415	136,981
\$4,000 under \$4,500.....	17,566	25,791	17,566	33,635	26,780	62,842	30,652	85,383	42,102	134,583
\$4,500 under \$5,000.....	18,986	31,288	19,486	42,096	26,094	68,264	32,837	101,824	51,336	183,259
\$5,000 under \$6,000.....	27,328	53,123	34,882	86,436	42,366	128,454	58,504	210,297	84,316	350,364
\$6,000 under \$7,000.....	19,722	44,684	29,071	86,382	35,480	126,478	46,807	200,371	76,894	376,077
\$7,000 under \$8,000.....	18,448	48,381	26,305	89,916	32,734	134,779	44,533	217,214	77,321	436,728
\$8,000 under \$9,000.....	14,866	44,558	21,098	11,337	28,067	132,516	42,119	233,336	67,784	434,179
\$9,000 under \$10,000.....	15,860	53,098	21,106	88,643	19,914	104,190	32,175	201,688	51,609	370,115
\$10,000 under \$11,000.....	10,039	37,162	14,047	66,795	17,600	101,343	24,728	169,419	37,753	298,311
\$11,000 under \$12,000.....	9,363	37,702	12,772	63,097	19,436	89,744	17,727	132,845	225,107	225,107
\$12,000 under \$13,000.....	7,943	34,994	16,098	96,963	10,931	74,988	16,982	113,632	20,515	193,254
\$13,000 under \$14,000.....	6,866	32,628	8,561	51,552	9,973	71,450	11,213	98,848	16,344	165,934
\$14,000 under \$15,000.....	6,753	34,399	6,796	54,926	7,359	58,704	8,637	81,764	14,285	155,892
\$15,000 under \$20,000.....	21,628	128,851	19,869	153,241	23,575	223,055	31,101	349,114	41,057	530,625
\$20,000 under \$25,000.....	9,992	77,413	10,917	109,889	13,180	159,784	16,284	206,930	19,745	329,952
\$25,000 under \$50,000.....	18,022	212,097	18,521	285,449	21,655	402,923	22,825	499,895	27,124	681,898
\$50,000 under \$100,000.....	5,637	132,112	5,913	177,609	5,784	212,456	6,765	296,649	7,174	348,825
\$100,000 under \$150,000.....	982	41,408	942	50,218	798	52,339	747	57,389	718	63,025
\$150,000 under \$200,000.....	356	21,093	274	20,888	180	16,850	177	19,446	140	17,710
\$200,000 under \$500,000.....	286	26,441	176	20,454	96	13,643	92	14,861	87	17,570
\$500,000 under \$1,000,000.....	15	3,149	6	1,508	4	1,342	2	681	2	312
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	216,534	200,544	238,112	269,337	276,956	379,865	308,917	542,401	408,387	849,424
Returns \$5,000 under \$10,000.....	96,424	244,004	133,662	432,714	158,561	626,397	224,138	1,063,272	357,924	1,967,463
Returns \$10,000 or more.....	97,078	819,449	108,132	1,102,129	124,822	1,478,696	552,222	2,035,433	20,915	3,028,915

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 8.—SALARIES AND WAGES (NET) AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF SALARIES AND WAGES BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Salaries and wages (net) as a percent of adjusted gross income—Continued									
	80 under 85 percent		85 under 90 percent		90 under 95 percent		95 under 96 percent		96 under 97 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Total.....	765,453	4,816,168	1,138,668	7,687,534	2,078,963	14,912,855	676,470	4,974,966	835,988	6,333,173
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
Under \$600.....	10,196	3,266	14,647	4,453	26,591	6,951	5,543	2,232	9,617	3,683
\$600 under \$1,000.....	19,498	13,113	23,648	16,731	27,713	26,308	10,977	8,168	11,967	9,654
\$1,000 under \$2,000.....	59,499	42,511	39,657	43,015	62,338	72,863	14,427	16,996	20,198	24,389
\$2,000 under \$3,000.....	25,226	37,111	34,924	54,109	49,149	80,874	12,258	20,474	12,664	21,694
\$3,000 under \$4,000.....	27,561	55,721	37,352	74,477	49,629	103,820	8,939	19,203	14,143	36,890
\$4,000 under \$5,000.....	39,493	84,946	51,612	125,058	68,587	154,823	17,295	45,077	24,155	4,239
\$5,000 under \$6,000.....	36,525	99,255	50,462	144,036	80,537	243,316	23,080	71,674	25,752	81,036
\$6,000 under \$7,000.....	42,558	131,946	48,782	151,747	96,156	313,131	28,566	81,132	31,697	115,801
\$7,000 under \$8,000.....	34,113	126,386	36,976	211,039	98,878	391,664	36,819	125,339	29,185	119,851
\$8,000 under \$9,000.....	38,314	156,533	57,439	236,277	114,702	488,404	41,689	188,590	46,501	214,601
\$9,000 under \$10,000.....	76,413	346,933	128,391	662,221	241,677	78,262	409,586	101,535	564,143	544,143
\$10,000 under \$11,000.....	76,737	379,573	109,057	626,099	252,853	1,523,015	82,978	511,743	92,679	581,130
\$11,000 under \$12,000.....	56,364	349,975	108,643	714,341	204,078	1,418,789	69,203	492,493	60,040	617,926
\$12,000 under \$13,000.....	54,450	382,063	88,464	662,149	159,464	1,251,596	58,769	479,669	67,997	636,418
\$13,000 under \$14,000.....	35,814	280,009	53,169	443,424	121,913	1,071,653	46,163	420,525	55,647	537,708
\$14,000 under \$15,000.....	28,769	248,684	46,489	426,781	106,995	974,957	36,528	368,608	48,993	489,993
\$15,000 under \$16,000.....	21,711	205,948	35,061	353,266	76,454	815,188	27,226	298,123	36,122	400,762
\$16,000 under \$17,000.....	17,040	175,905	26,704	292,031	56,471	654,794	19,686	234,368	26,697	314,507
\$17,000 under \$18,000.....	13,281	148,007	21,273	211,777	41,812	523,434	13,156	169,648	18,282	238,016
\$18,000 under \$19,000.....	16,818	129,798	17,687	229,344	31,623	417,861	9,863	136,664	14,566	202,387
\$19,000 under \$20,000.....	27,942	399,337	44,099	661,132	78,918	1,243,779	24,566	399,390	30,425	406,821
\$20,000 under \$25,000.....	13,976	297,825	18,236	355,665	27,208	561,418	7,362	155,127	9,590	203,641
\$25,000 under \$30,000.....	18,261	506,809	23,396	696,806	31,415	955,665	7,832	241,175	9,334	296,811
\$30,000 under \$40,000.....	4,205	224,296	4,768	264,538	5,407	318,565	1,247	75,655	1,248	75,450
\$40,000 under \$50,000.....	282	27,320	334	34,165	366	39,778	68	7,644	83	9,219
\$50,000 under \$60,000.....	73	16,191	71	16,498	84	13,114	8	1,877	10	1,681
\$60,000 under \$70,000.....	32	7,339	42	9,478	39	4,939	6	1,679	8	1,925
\$70,000 under \$80,000.....	4	1,868	1	246	4	2,097	-	-	-	1,683
\$80,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	315,281	745,288	414,903	1,073,042	649,680	1,876,156	187,593	578,825	225,859	685,238
Returns \$5,000 under \$10,000.....	293,778	1,737,553	485,664	3,446,234	999,987	6,507,610	335,335	2,310,017	414,958	2,917,322
Returns \$10,000 or more.....	166,394	2,333,327	238,101	3,574,258	1,429,296	6,529,089	147,542	2,086,124	194,171	2,736,613

Adjusted gross income classes	Salaries and wages (net) as a percent of adjusted gross income—Continued									
	97 under 98 percent		98 under 99 percent		99 under 100 percent		100 percent		Over 100 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Total.....	1,159,987	8,846,253	1,711,784	13,333,544	3,856,759	31,173,027	35,715,690	154,191,354	2,700,941	20,366,720
No adjusted gross income.....	-	-	-	-	-	-	-	-	-	-
Under \$600.....	11,075	3,463	9,923	3,966	11,969	5,646	3,191,766	1,014,519	53,866	78,961
\$600 under \$1,000.....	12,669	9,967	15,839	13,329	21,399	17,323	2,058,661	1,641,018	41,563	79,891
\$1,000 under \$2,000.....	17,706	21,466	21,614	26,351	40,995	50,942	2,608,460	2,191,179	67,984	159,639
\$2,000 under \$3,000.....	16,809	28,562	25,245	42,968	37,555	66,173	2,075,095	3,618,652	74,003	198,329
\$3,000 under \$4,000.....	23,433	51,712	31,569	76,414	57,380	128,980	2,107,410	4,748,624	62,690	270,311
\$4,000 under \$5,000.....	34,101	81,101	37,480	102,327	65,674	181,934	2,128,995	5,827,688	101,360	359,428
\$5,000 under \$6,000.....	41,269	138,542	47,384	152,768	114,824	374,397	2,376,134	7,051,292	114,183	474,827
\$6,000 under \$7,000.....	35,156	129,091	61,884	229,180	102,423	382,320	2,069,243	7,762,464	133,633	608,369
\$7,000 under \$8,000.....	56,564	209,492	62,546	262,197	136,675	580,204	2,004,221	8,510,414	146,371	736,520
\$8,000 under \$9,000.....	53,562	247,521	79,769	374,856	172,477	821,225	1,963,505	9,035,983	142,282	768,335
\$9,000 under \$10,000.....	131,373	706,190	209,568	1,139,658	444,765	2,221,693	3,713,499	20,383,327	314,749	1,936,284
\$10,000 under \$11,000.....	148,192	929,227	214,573	1,373,332	492,222	3,190,655	3,639,056	19,687,508	281,121	1,981,962
\$11,000 under \$12,000.....	136,648	997,033	196,401	1,447,509	481,948	3,592,454	2,289,006	16,850,580	246,692	1,952,528
\$12,000 under \$13,000.....	100,708	835,413	165,344	1,383,863	400,246	3,387,817	1,558,540	13,999,419	185,101	1,682,315
\$13,000 under \$14,000.....	87,517	811,738	125,569	1,174,909	345,498	3,256,353	1,036,876	9,199,931	148,768	1,501,313
\$14,000 under \$15,000.....	66,289	676,526	109,207	1,126,813	275,528	2,874,350	708,142	7,408,652	121,614	1,350,099
\$15,000 under \$16,000.....	49,371	553,023	80,621	911,138	200,976	2,296,248	430,422	4,930,161	85,927	1,041,945
\$16,000 under \$17,000.....	38,590	469,048	57,008	689,668	144,808	1,747,399	247,830	3,086,753	59,152	778,452
\$17,000 under \$18,000.....	26,407	341,707	41,165	547,142	95,821	1,285,142	139,299	1,872,492	43,644	618,513
\$18,000 under \$19,000.....	19,995	282,091	29,675	423,242	64,517	928,701	88,361	1,276,759	31,962	489,908
\$19,000 under \$20,000.....	38,945	644,638	59,464	996,011	138,361	2,315,611	136,659	2,174,433	73,510	1,311,267
\$20,000 under \$25,000.....	12,912	278,300	15,663	339,881	34,972	680,227	21,813	477,937	26,683	580,460
\$25,000 under \$30,000.....	9,528	127,853	12,486	392,218	21,373	658,573	12,187	370,171	25,086	877,536
\$30,000 under \$40,000.....	1,302	86,032	1,493	94,109	1,873	116,624	396	24,032	3,043	215,536
\$40,000 under \$50,000.....	70	7,881	73	8,261	79	9,244	18	2,020	21	27,221
\$50,000 under \$60,000.....	10	1,725	16	2,676	19	3,147	2	338	50	16,164
\$60,000 under \$70,000.....	12	2,869	11	2,618	2	441	-	-	32	10,764
\$70,000 under \$80,000.....	-	-	-	-	-	-	-	-	3	2,252
\$80,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	292,278	915,007	393,453	1,278,296	761,651	2,608,344	22,309,406	52,429,833	1,655,629	3,964,261
Returns \$5,000 under \$10,000.....	604,638	4,289,601	911,455	6,519,271	2,124,679	15,648,972	11,626,977	80,137,773	1,176,431	9,088,342
Returns \$10,000 or more.....	263,071	3,635,645	406,876	5,535,977	970,229	12,915,711	1,779,223	21,623,748	468,881	7,344,117

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

*Adjusted gross income less deficit.

*Deficit.

NOTE: Detail may not add to total because of rounding.

Table 9. — RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Salaries and wages (net)			Business, farm, or profession			Sales of capital assets		
			Adjusted gross income (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net profit	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total.....	34,726,374	42,110,936	1,281,229,339	10,948,669	83,794,003	2,390,898	13,467,143	542,100	2,463,011	5,378,448	1,030,504
Taxable returns, total.....	12,621,483	36,868,396	124,569,030	10,284,490	82,671,522	1,997,101	12,467,993	362,863	674,303	4,979,488	921,647
\$500 under \$1,000.....	73,446	137,466	43,466	137,466	8,439	8,439	4,031	1,321	11,644	2,866	1,338
\$1,000 under \$2,500.....	33,734	213,734	233,734	120,043	37,087	19,486	19,486	2,195	21,884	2,995	2,995
\$2,500 under \$5,000.....	233,364	343,073	413,073	128,318	172,667	37,743	44,107	6,123	33,465	12,744	6,766
\$5,000 under \$10,000.....	230,283	448,546	613,477	156,936	276,235	53,765	78,217	7,905	37,190	8,730	6,339
\$10,000 under \$25,000.....	329,128	608,488	910,774	297,020	449,101	117,326	10,926	12,500	54,601	29,283	9,080
\$25,000 under \$50,000.....	426,474	834,595	1,324,423	265,363	723,110	82,419	114,255	14,572	38,580	14,970	11,337
\$50,000 under \$75,000.....	449,410	990,465	1,688,144	314,801	966,286	83,252	197,112	15,395	56,847	24,232	15,892
\$75,000 under \$100,000.....	498,102	1,138,591	2,123,452	365,666	1,336,279	94,410	177,609	17,607	67,787	25,351	17,351
\$100,000 under \$250,000.....	526,336	1,307,418	2,653,981	440,427	1,859,159	79,561	205,818	25,420	75,345	33,981	21,671
\$250,000 under \$500,000.....	1,248,668	3,271,022	6,879,375	1,044,826	5,176,296	180,577	569,976	37,379	186,234	121,964	50,837
\$500,000 under \$1,000,000.....	1,276,310	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$1,000,000 under \$2,500,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$2,500,000 under \$5,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$5,000,000 under \$10,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$10,000,000 under \$15,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$15,000,000 under \$20,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$20,000,000 under \$25,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$25,000,000 under \$30,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$30,000,000 under \$35,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$35,000,000 under \$40,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$40,000,000 under \$45,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$45,000,000 under \$50,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$50,000,000 under \$100,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$100,000,000 under \$250,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$250,000,000 under \$500,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$500,000,000 under \$1,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$1,000,000,000 under \$2,500,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$2,500,000,000 under \$5,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$5,000,000,000 under \$10,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$10,000,000,000 under \$25,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$25,000,000,000 under \$50,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$50,000,000,000 under \$100,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$100,000,000,000 under \$250,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$250,000,000,000 under \$500,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$500,000,000,000 under \$1,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$1,000,000,000,000 under \$2,500,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$2,500,000,000,000 under \$5,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$5,000,000,000,000 under \$10,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$10,000,000,000,000 under \$25,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$25,000,000,000,000 under \$50,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$50,000,000,000,000 under \$100,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$100,000,000,000,000 under \$250,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$250,000,000,000,000 under \$500,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$500,000,000,000,000 under \$1,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$1,000,000,000,000,000 under \$2,500,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$2,500,000,000,000,000 under \$5,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$5,000,000,000,000,000 under \$10,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$10,000,000,000,000,000 under \$25,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$25,000,000,000,000,000 under \$50,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$50,000,000,000,000,000 under \$100,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$100,000,000,000,000,000 under \$250,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$250,000,000,000,000,000 under \$500,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$500,000,000,000,000,000 under \$1,000,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$1,000,000,000,000,000,000 under \$2,500,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$2,500,000,000,000,000,000 under \$5,000,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$5,000,000,000,000,000,000 under \$10,000,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$10,000,000,000,000,000,000 under \$25,000,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$25,000,000,000,000,000,000 under \$50,000,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$50,000,000,000,000,000,000 under \$100,000,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$100,000,000,000,000,000,000 under \$250,000,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$250,000,000,000,000,000,000 under \$500,000,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$500,000,000,000,000,000,000 under \$1,000,000,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	121,964	50,837
\$1,000,000,000,000,000,000,000 under \$2,500,000,000,000,000,000,000.....	1,081,893	3,720,914	8,720,914	1,118,956	6,628,931	176,876	569,976	37,379	186,234	1	

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 9.—RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sales of property other than capital assets				Dividends (after exclusions)				Interest received				Pensions and annuities				Rents			
	Net gain		Net loss		Number of returns		Amount (Thousand dollars)		Number of returns		Amount (Thousand dollars)		Life expectancy method		3-year method		Net income		Net loss	
	Number of returns (14)	Amount (Thousand dollars) (15)	Number of returns (16)	Amount (Thousand dollars) (17)	Number of returns (18)	Amount (Thousand dollars) (19)	Number of returns (20)	Amount (Thousand dollars) (21)	Number of returns (22)	Amount (Thousand dollars) (23)	Number of returns (24)	Amount (Thousand dollars) (25)	Number of returns (26)	Amount (Thousand dollars) (27)	Number of returns (28)	Amount (Thousand dollars) (29)	Number of returns (30)	Amount (Thousand dollars) (31)	Number of returns (32)	Amount (Thousand dollars) (33)
Grand total.....	43,723	43,038	85,235	154,094	4,558,721	9,060,397	14,706,574	7,157,432	724,449	946,091	389,273	739,804	2,379,052	2,762,211	892,968	589,102				
Taxable returns, total.....	36,543	39,740	68,053	97,321	3,914,041	8,489,626	13,021,483	6,027,036	493,963	716,754	232,708	515,665	1,809,124	2,289,417	793,077	441,200				
\$600 under \$1,000.....	2,180	916	1,827	870	23,900	7,815	73,446	18,497	1,973	3,000	(*)	(*)	7,282	2,583	2,583	(*)				
\$1,000 under \$1,500.....					22,076	7,815	73,446	18,497	1,973	3,000	(*)	(*)	7,282	2,583	2,583	(*)				
\$1,500 under \$2,000.....					78,030	43,522	270,283	130,363	27,023	21,061	12,932	11,450	4,798	3,651	38,469	9,066				
\$2,000 under \$2,500.....																				
\$2,500 under \$3,000.....	3,881	2,391	2,287	4,412	39,946	68,333	399,138	159,963	27,023	29,909	12,763	13,899	48,874	26,877	34,373	6,326				
\$3,000 under \$3,500.....					107,137	74,256	466,474	177,316	35,584	42,969	16,136	22,882	62,128	53,043	20,980	12,485				
\$3,500 under \$4,000.....					127,613	104,416	499,510	201,879	32,996	35,683	17,219	29,776	73,464	72,464	31,044	9,773				
\$4,000 under \$4,500.....	4,076	3,265	2,187	4,086	127,613	104,416	499,510	201,879	32,996	35,683	17,219	29,776	73,464	72,464	31,044	9,773				
\$4,500 under \$5,000.....					133,347	99,953	558,136	193,539	34,116	43,597	13,590	26,314	83,106	76,380	30,443	12,611				
\$5,000 under \$6,000.....					285,347	207,720	1,248,868	413,391	52,715	77,863	27,301	61,862	160,629	139,865	77,419	30,030				
\$6,000 under \$7,000.....					3,513	273,858	1,276,190	400,476	36,374	46,374	23,234	46,774	174,158	177,854	71,227	26,606				
\$7,000 under \$8,000.....	2,394	1,280	1,004	1,280	3,513	273,858	1,276,190	400,476	36,374	46,374	23,234	46,774	174,158	177,854	71,227	26,606				
\$8,000 under \$9,000.....					3,771	259,777	1,041,557	346,565	28,162	37,088	19,199	30,780	111,728	91,841	23,789	21,769				
\$9,000 under \$10,000.....	2,180	1,969	2,980	1,969	229,652	224,982	886,097	301,272	19,777	37,088	13,731	26,790	112,090	111,728	34,948	23,766				
\$10,000 under \$11,000.....					210,430	170,702	770,702	268,985	29,000	38,086	21,010	32,939	97,431	97,431	47,774	24,085				
\$11,000 under \$12,000.....	2,676	2,924	3,102	2,924	210,430	170,702	770,702	268,985	29,000	38,086	21,010	32,939	97,431	97,431	47,774	24,085				
\$12,000 under \$13,000.....	1,171	1,376	2,975	1,376	135,440	189,625	450,868	159,482	10,677	19,288	5,044	12,637	37,994	78,462	26,815	15,395				
\$13,000 under \$14,000.....					3,185	132,996	338,564	166,254	9,074	14,150	3,346	7,483	45,172	61,449	19,812	11,822				
\$14,000 under \$15,000.....	636	835	1,371	835	1,824	118,652	266,966	152,455	8,451	12,951	2,744	5,322	39,715	66,641	17,928	14,387				
\$15,000 under \$20,000.....	2,441	3,895	6,629	3,895	364,864	696,956	694,377	498,454	21,502	34,887	9,296	28,486	113,900	239,864	47,312	57,403				
\$20,000 under \$25,000.....	1,099	302	3,656	302	191,845	364,315	276,425	309,445	13,181	27,334	5,094	18,289	56,559	139,692	22,724	20,443				
\$25,000 under \$30,000.....	1,878	6,213	8,342	6,213	316,252	1,076,215	1,076,215	865,737	26,707	45,817	13,813	26,707	86,559	150,921	22,724	20,443				
\$30,000 under \$35,000.....	89	1,365	3,672	1,365	12,849	54,750	113,346	39,837	2,817	13,185	1,763	10,442	26,139	156,921	9,855	22,297				
\$35,000 under \$40,000.....					2,996	467,631	13,646	70,391	1,185	5,478	2,648	2,334	3,623	36,837	1,611	1,611				
\$40,000 under \$45,000.....	28	1,761	307	1,761	4,254	261,468	4,654	30,071	445	2,488	110	1,137	1,139	14,436	587	4,319				
\$45,000 under \$50,000.....	7	4,407	56	4,407	7,703	28,038	4,654	30,071	445	2,488	110	1,137	1,139	14,436	587	4,319				
\$50,000 under \$1,000,000.....	12	440	56	440	4,707	179,124	4,730	13,898	67	274	119	1,228	1,179	12,937	681	7,138				
\$1,000,000 or more.....	6	108	31	500	303	242,284	310	9,490	23	269	11	164	94	1,082	54	1,124				
Non-taxable returns, total.....	7,182	3,298	17,182	56,773	644,686	277,372	2,115,091	1,126,376	280,486	279,127	156,955	223,139	569,928	472,784	134,891	147,687				
No adjusted gross income.....	(*)	(*)	7,098	40,820	26,478	23,272	96,370	71,397	1,342	1,332	(*)	(*)	18,715	43,037	26,333	70,285				
Under \$600.....					46,893	12,339	223,041	50,666	4,933	3,266	2,127	70,171	19,927	73,126	17,794	9,275				
\$600 under \$1,000.....					46,893	12,339	223,041	50,666	4,933	3,266	2,127	70,171	19,927	73,126	17,794	9,275				
\$1,000 under \$1,500.....	3,687	1,581	3,080	1,581	109,606	45,099	403,935	171,642	44,741	29,718	24,547	19,747	134,662	67,690	19,932	13,395				
\$1,500 under \$2,000.....					111,622	61,708	242,053	171,642	44,741	29,718	24,547	19,747	134,662	67,690	19,932	13,395				
\$2,000 under \$2,500.....					58,762	28,368	277,645	104,285	60,778	34,459	24,551	19,747	134,662	67,690	19,932	13,395				
\$2,500 under \$3,000.....					55,918	42,422	176,160	108,976	31,320	42,475	25,100	42,550	42,550	42,550	42,550	42,550				
\$3,000 under \$3,500.....					44,337	45,715	113,234	81,863	19,963	20,974	9,994	20,974	20,974	20,974	20,974	20,974				
\$3,500 under \$4,000.....					13,295	14,730	41,763	32,887	5,676	19,822	2,966	7,500	10,317	11,499	4,760	8,321				
\$4,000 under \$4,500.....					23,664	23,664	32,887	32,887	3,852	2,976	1,780	5,272	6,947	11,372	3,860	3,612				
\$4,500 under \$5,000.....					12,858	32,653	32,653	32,653	3,852	2,976	1,780	5,272	6,947	11,372	3,860	3,612				
\$5,000 under \$5,000,000.....					24,283	199,886	74,050	106,865	5,799	8,115	5,871	39,550	21,659	41,659	5,862	11,262				
Returns under \$5,000.....	17,009	9,689	27,128	61,314	935,013	5,040,239	2,423,138	454,627	495,035	284,485	363,801	323,491	1,019,419	803,775	281,930	198,785				
Returns \$5,000 under \$10,000.....	13,222	6,236	21,610	17,130	1,331,268	5,728,207	1,886,698	1,767,732	272,116	242,616	94,000	145,518	668,467	1,332,540	284,370	242,668				
Returns \$10,000 or more.....	12,494	24,913	36,097	79,250	1,793,945	7,000,070	3,668,128	3,027,976	229,930	229,930	46,800	145,518	668,467	1,332,540	284,370	242,668				

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 9.—RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Royalties				Partnership				Estate and trusts				Other sources (Thousand dollars)	Exemptions (Thousand dollars)			
	Net income		Net loss		Net profit		Net loss		Income		Loss						
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)					
Grand total.....	233,899	402,636	16,033	63,174	793,171	6,326,137	190,669	935,434	338,277	269,884	489,340	15,373	22,451	13,935	1,379,861	22,121,034	25,863,162
Taxable returns, total.....	188,940	369,927	15,367	43,074	735,961	6,222,700	156,475	934,434	338,277	269,884	489,340	15,373	22,451	13,935	1,379,861	22,121,034	25,863,162
\$600 under \$1,000.....	(2)	2,487			(2)	3,400				5,425	1,989				2,133	44,668	
\$1,000 under \$1,500.....	2,087	558			7,176	8,134			2,946	4,256	4,256				6,753	127,565	
\$1,500 under \$2,000.....	2,487	1,465			11,220	13,770				5,953	3,468				13,552	286,205	
\$2,000 under \$2,500.....	5,095	4,180													11,381	289,076	
\$2,500 under \$3,000.....	3,388	2,247			9,804	15,659	1,894	2,508	5,439	4,340	2,779				17,724	365,093	
\$3,000 under \$4,000.....	4,992	4,992			13,881	22,728	2,880	2,705	7,812	8,527					23,182	566,193	
\$4,000 under \$5,000.....	4,992	4,992			16,453	33,657	2,694	3,151	9,051	7,172					27,265	683,155	
\$5,000 under \$6,000.....	5,468	5,468			19,901	61,601	3,680	2,513	10,512	9,862					27,958	820,130	
\$6,000 under \$7,000.....	4,963	4,963			39,940	117,831	7,169	7,944	14,286	19,970					68,297	1,962,961	
\$7,000 under \$8,000.....	13,635	13,635			42,740	133,216	6,688	7,418	18,345	17,455					48,896	2,232,488	
\$8,000 under \$9,000.....	12,327	19,041	2,993	2,130	47,145	186,457	8,348	8,861	13,577	16,319					47,811	2,213,302	
\$9,000 under \$10,000.....	12,327	11,769			40,763	159,869	8,199	9,176	13,569	11,120					2,016,076	6,838,000	
\$10,000 under \$11,000.....	9,963	10,670	535	934	40,763	181,030	9,534	7,406	11,905	12,615					43,588	3,743,111	
\$11,000 under \$12,000.....	9,963	8,910	405	360	33,843	161,494	8,264	8,264	11,683	15,465					48,176	1,545,930	
\$12,000 under \$13,000.....	6,285	8,713	368	307	26,880	147,656	6,556	7,799	10,118	16,127					58,284	3,701,873	
\$13,000 under \$14,000.....	5,566	7,231	401	338	23,416	142,947	5,218	5,060	9,631	12,714					55,184	688,101	
\$14,000 under \$15,000.....	3,373	2,011	3,341	82,310	142,947	208,203	3,577	16,044	16,243	16,124					34,223	553,469	
\$15,000 under \$20,000.....	18,718	33,373	2,011		82,310	684,622	18,512	29,990	24,466	47,755					123,194	1,468,808	
\$20,000 under \$25,000.....	26,299	79,385	3,303	8,714	105,984	23,537	68,034	31,116	89,680	2,683					109,330	649,136	
\$25,000 under \$30,000.....	7,325	31,269	1,350	6,551	32,279	975,997	8,889	50,861	11,759	60,310					2,295	1,402,432	
\$30,000 under \$40,000.....	1,468	17,669	305	2,971	26,826	3,577	16,044	2,143	16,124	167					32,968	29,661	
\$40,000 under \$50,000.....	492	11,676	130	5,083	1,322	84,872	620	34,226	852	7,732					11,117	9,460	
\$50,000 under \$100,000.....	614	21,027	175	4,084	1,201	92,735	813	21,287	880	14,119					256	71	
\$100,000 or more.....	123	11,201	31	2,265	153	13,194	172	8,124	122	4,374					3,684	1,538	
	45	5,462	13	2,611	68	9,272	80	6,253	64	3,333					3,605	605	
Nontaxable returns, total.....	44,869	32,709	1,466	18,100	56,210	100,437	34,194	177,137	29,432	21,489	1,666	8,516	3,035	3,035	3,035	3,740,148	
No adjusted gross income.....	4,340	8,013	(2)	(2)	(2)	14,475	111,667	1,941	1,621	(2)					3,055,681	150,454	
Under \$600.....	3,807	962			5,067	1,421				(2)					100	280,257	
\$600 under \$1,000.....	3,381	3,447			4,889	2,005				(2)					2,342	366,305	
\$1,000 under \$1,500.....	2,940	2,940			3,715	2,005				(2)					15,927	594,973	
\$1,500 under \$2,000.....	3,381	1,586			7,162	9,922	2,421	2,421	3,760	3,079					9,664	527,288	
\$2,000 under \$3,000.....	4,660	4,627			4,915	9,568	3,675	5,490	8,533	4,504					12,897	395,094	
\$3,000 under \$4,000.....	4,027	1,466			5,360	6,613									6,884	255,944	
\$4,000 under \$5,000.....	2,487	1,773			3,062	6,889									911	176,061	
\$5,000 under \$6,000.....	(2)	5,145			1,794	3,055									6,955	104,352	
\$6,000 or more.....	2,224				3,596	32,266									7,805	210,466	
Returns under \$4,000.....	73,088	48,125	2,700	17,223	135,453	275,574	46,678	88,111	151,142	88,111					333,456	714,595	
\$4,000 under \$5,000.....	2,487	2,487	2,700	17,223	135,453	275,574	46,678	88,111	151,142	88,111					8,897	277,852	
Returns \$5,000 or more.....	97,112	298,362	19,738	41,821	429,884	5,260,763	104,346	318,195	318,195	318,195					12,995	8,260,122	

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 9 . — RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns with no interest income	Taxable income		Income tax before credits (Thousand dollars)	Retirement income		Investment credit		Foreign taxes		Other tax credits		Income tax after credits (Thousand dollars)	Self-employment tax					
		Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)				
Grand total.....	1,837,866	12,898,708	83,131,060	21,705,971	21,662,384	3,353,880	293,762	929,140	117,210	633,652	103,962	76,370	26,253	21,126,378	2,366,973	352,161			
Taxable returns, total.....	-	12,621,443	82,923,230	21,662,384	21,662,384	3,265,342	288,546	696,913	117,210	620,677	94,546	75,226	24,073	21,126,378	1,972,387	326,611			
\$600 under \$1,000.....	-	73,446	9,820	1,949	1,949	18,661	72	(3)	(3)	1,694	146	2,345	275	1,113,179	86,039	13,630			
\$1,000 under \$2,000.....	-	180,555	68,030	43,368	498	25,657	753	15,822	742	4,488	316	2,380	327	1,077,930	69,479	13,630			
\$2,000 under \$3,000.....	-	270,283	232,706	46,197	46,197	1,110	26,195	26,195	2,049	5,637	280	2,074	274	1,179,739	46,886	9,443			
\$3,000 under \$4,000.....	-	329,128	376,943	75,284	75,284	71,502	1,763	43,923	4,335	10,618	708	4,772	334	68,198	69,343	6,332			
\$4,000 under \$5,000.....	-	468,474	578,398	116,684	116,684	87,631	2,061	52,343	6,380	12,893	908			109,441	84,324	9,162			
\$5,000 under \$6,000.....	-	449,510	782,559	179,846	179,846	109,486	2,880	37,089	8,162	18,676	1,508			142,255	87,735	11,065			
\$6,000 under \$7,000.....	-	498,102	1,060,426	244,775	244,775	103,431	2,805	52,477	9,637	25,381	1,537			202,653	166,384	13,495			
\$7,000 under \$8,000.....	-	359,236	1,373,108	279,255	279,255	47,719	4,719	46,287	7,768	25,384	1,827			267,277	166,462	16,515			
\$8,000 under \$9,000.....	-	1,248,868	3,756,401	768,876	768,876	227,702	6,765	77,880	14,351	38,808	3,243			744,390	188,286	31,175			
\$9,000 under \$10,000.....	-	1,276,190	4,688,694	963,622	963,622	230,388	7,376	111,707	40,666	5,055	457			943,331	171,851	28,566			
\$10,000 under \$11,000.....	-	1,135,421	3,432,844	1,135,421	1,135,421	202,649	6,417	29,550	6,110	36,900	4,177			1,064,675	104,214	20,582			
\$11,000 under \$12,000.....	-	886,097	5,384,173	1,126,854	1,126,854	185,004	7,618	29,550	5,638	30,554	4,035			1,109,266	104,214	18,882			
\$12,000 under \$13,000.....	-	771,702	5,312,466	1,127,697	1,127,697	168,493	7,253	30,624	4,131	29,050	3,719			1,113,179	86,039	16,354			
\$13,000 under \$14,000.....	-	592,878	4,612,255	992,261	992,261	147,386	6,983	16,419	3,192	24,241	3,300			1,077,930	69,479	13,630			
\$14,000 under \$15,000.....	-	429,868	3,899,870	853,917	853,917	129,678	6,590	13,056	2,612	21,337	2,863			1,128,128	58,862	11,617			
\$15,000 under \$16,000.....	-	338,564	3,227,849	717,782	717,782	113,322	6,546	12,189	2,449	18,890	2,380			1,179,739	46,886	9,443			
\$16,000 under \$17,000.....	-	269,966	2,754,668	623,467	623,467	102,123	6,414	12,213	2,443	17,501	2,462			1,163,123	44,178	8,422			
\$17,000 under \$18,000.....	-	694,397	8,671,353	2,060,169	2,060,169	320,865	25,266	30,191	5,951	64,475	11,095			1,307,484	141,165	29,210			
\$18,000 under \$19,000.....	-	296,425	3,001,855	1,303,634	1,303,634	177,463	13,085	17,128	3,223	43,774	7,499			1,273,111	76,185	16,305			
\$19,000 under \$20,000.....	-	1,034,340	3,492,553	2,331,866	2,331,866	89,598	46,461	9,662	1,768	27,543	8,499			1,288,468	103,667	21,076			
\$20,000 under \$21,000.....	-	13,646	1,297,268	668,204	668,204	12,705	16,308	1,627	1,360	4,039	2,211			643,900	3,143	617			
\$21,000 under \$22,000.....	-	4,454	596,402	289,420	289,420	4,231	8,715	615	1,277	1,423	1,053			312,367	993	198			
\$22,000 under \$23,000.....	-	4,621	1,003,364	599,263	599,263	4,429	16,092	707	156	1,297	1,203			1,103,454	891	170			
\$23,000 under \$24,000.....	-	730	381,457	226,086	226,086	702	5,080	100	24	287	371			1,716	16	40			
\$24,000 or more.....	-	310	479,397	291,499	291,499	53	6,550	53	132	132	426			281,814	42	8			
Non-taxable returns, total.....	1,837,866	277,225	209,830	43,387	43,387	118,538	3,216	232,227	29,272	32,975	7,416	844	2,186	1,372	-	334,386	25,551		
No adjusted gross income.....	96,370	-	-	-	-	-	-	-	-	-	-	-	-	(2)	(2)	-	8,682	695	
Under \$600.....	223,041	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,509	855	
\$600 under \$1,000.....	263,536	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,682	1,525	
\$1,000 under \$2,000.....	11,324	263	1,912	263	263	6,238	51	7,958	154	1,000	65			-	-	-	2,752	2,752	
\$2,000 under \$3,000.....	226,270	57,073	32,795	32,795	32,795	26,654	391	50,321	5,272	2,694	210			-	-	-	34,584	3,133	
\$3,000 under \$4,000.....	148,188	16,719	32,795	32,795	32,795	16,022	435	37,486	4,727	3,195	315			-	-	-	33,524	2,858	
\$4,000 under \$5,000.....	79,154	40,807	30,315	6,014	18,093	530	333	42,970	5,067	3,113	513			-	-	-	31,729	2,784	
\$5,000 under \$6,000.....	27,829	27,829	23,276	4,666	12,443	491	232	23,122	3,735	2,014	467			-	-	-	18,641	2,390	
\$6,000 under \$7,000.....	47,120	27,829	23,276	4,666	12,443	491	232	23,122	3,735	2,014	467			-	-	-	18,641	2,390	
\$7,000 under \$8,000.....	20,667	10,523	10,523	4,646	203	8,999	1,505	2,001	393	2,001	393			-	-	-	7,805	1,321	
\$8,000 or more.....	53,213	22,737	51,763	12,102	11,596	640	15,363	4,388	6,642	4,293				-	-	-	16,907	3,602	
\$9,000 under \$10,000.....	1,785,553	3,253,685	4,774,959	963,439	963,439	763,921	17,227	514,508	64,878	118,608	10,113			-	-	-	887,656	87,189	
\$10,000 under \$11,000.....	43,702	5,684,505	24,480,351	5,088,768	5,088,768	1,045,419	36,347	252,763	50,386	191,224	23,013			-	-	-	4,977,932	757,532	
\$11,000 or more.....	7,611	3,960,517	59,867,750	15,653,764	15,653,764	3,574,540	238,488	161,069	31,912	24,520	69,836			-	-	-	11,643	15,277,936	

Table 9. — RETURNS WITH INTEREST RECEIVED—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld				Payments on 1962 declaration				Tax due at time of filing				Overpayment			
	Number of returns	Returns with excess social security tax		Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Refund		Credit on 1963 tax	
		Number of returns	Amount (Thousands of dollars)										Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
Grand total.....	10,366,818	12,635,892	763,941	41,245	3,500,379	7,373,421	6,454,188	3,357,772	34,994	6,630	3,927,065	1,279,543	1,236,440	721,931	669,120	
Exempt returns, total.....	3,924,514	12,563,394	758,644	40,995	3,113,299	7,373,421	6,454,188	3,357,772	34,994	6,630	3,927,065	1,279,543	1,236,440	721,931	669,120	
\$600 under \$1,000.....	27,873	1,988			4,953	46,360	1,367				23,427	1,276	3,266	237		
\$1,000 under \$1,500.....	71,988	6,138			26,116	7,403	7,403				51,866	4,680	14,645	1,507		
\$1,500 under \$2,000.....	166,660	10,803			36,751	6,584	13,579				67,903	6,761	16,240	1,897		
\$2,000 under \$2,500.....	134,043	36,861			50,169	12,534	17,691				88,872	10,556	26,459	3,370		
\$2,500 under \$3,000.....	179,348	51,280			72,973	18,105	23,794				125,013	14,710	33,132	3,936		
\$3,000 under \$3,500.....	242,159	87,860			102,660	25,388	32,616				169,332	23,891	36,488	5,737		
\$3,500 under \$4,000.....	320,200	131,279			124,920	35,233	46,136				224,280	32,100	49,138	7,668		
\$4,000 under \$4,500.....	343,148	168,797			107,020	41,642	244,482				238,168	34,253	44,353	9,486		
\$4,500 under \$5,000.....	423,980	239,326			111,468	45,986	262,764				293,340	39,312	40,284	8,623		
\$5,000 under \$6,000.....	1,013,978	678,899	59,278	1,081	221,569	104,053	262,764				639,188	104,693	76,846	16,023		
\$6,000 under \$7,000.....	1,093,128	876,899	98,781	1,201	232,372	121,324	325,971				693	122,695	72,975	20,773		
\$7,000 under \$8,000.....	1,067,998	986,154	98,915	1,165	213,166	134,739	463,902				672,695	125,921	72,975	20,773		
\$8,000 under \$9,000.....	937,777	80,750	3,923	3,923	187,145	136,788	425,244				467,881	111,110	27,352	61,376		
\$9,000 under \$10,000.....	794,732	79,015	3,532	3,532	163,972	136,638	366,628				464,359	92,181	61,376	16,297		
\$10,000 under \$11,000.....	693,032	984,543	68,099	3,395	160,351	146,091	346,879				3,037	374,776	77,217	53,861		
\$11,000 under \$12,000.....	526,539	835,548	51,427	2,678	139,816	139,816	294,377				1,840	295,976	56,399	42,553		
\$12,000 under \$13,000.....	488,543	748,548	47,663	2,488	139,816	139,816	294,377				1,840	295,976	56,399	42,553		
\$13,000 under \$14,000.....	290,590	544,643	28,469	1,784	112,952	132,929	136,639				1,171	110,893	28,338	21,617		
\$14,000 under \$15,000.....	222,438	444,386	21,765	1,414	105,197	136,639	74,380				870	78,346	33,871	15,420		
\$15,000 under \$20,000.....	503,621	1,267,246	52,183	4,163	256,463	618,827	429,365				1,556	447	160,303	63,633	114,133	69,879
\$20,000 under \$25,000.....	424,474	604,018	38,362	2,010	204,254	556,697	132,485				1,468	377	150,345	64,300	58,962	58,962
\$25,000 under \$30,000.....	299,697	1,138,939	38,362	5,601	345,767	1,906,779	279,143				359	275	40,471	62,009	107,829	164,688
\$30,000 under \$35,000.....	64,274	350,423	13,279	2,534	94,010	1,428,527	70,493				(*)	-	22,663	29,133	94,875	94,875
\$35,000 under \$40,000.....	6,452	104,961	4,160	536	42,949	9,523	136,641				663				28,250	28,250
\$40,000 under \$45,000.....	2,730	37,402	664	172	4,305	222,053	3,108				1	20	163	2,486	1,245	12,338
\$45,000 under \$50,000.....	4,166	40,193	670	168	4,485	394,468	3,245				-	-	181	3,679	20,296	20,296
\$50,000 under \$55,000.....	1,126	10,126	10	10	304	163,142	234				-	-	8	4,431	69	4,231
\$55,000 or more.....	26,947	19,686	2,926	264	24,448	33,026	9,071				-	-				
Exempt returns, total.....	422,304	92,458	5,897	390	187,080	102,146	261,062				1,326	867	499,342	133,966	104,818	52,831
Not-adjusted gross income.....	14,932	6,931	(*)	(*)	24,831	25,706	6,083				(*)	(*)	23,768	21,533	14,766	10,429
Under \$600.....	45,169	6,171			9,331	2,865	13,568						44,669	7,014	6,192	1,288
\$600 under \$1,000.....	41,739	4,964			12,416	33,131	2,238						46,969	6,242	3,391	1,391
\$1,000 under \$1,500.....	71,832	8,661			18,559	5,147	53,286						72,072	9,612	2,866	2,866
\$1,500 under \$2,000.....	63,525	16,817			19,705	4,635	2,429						70,363	8,893	1,835	1,835
\$2,000 under \$2,500.....	37,276	10,493			19,775	6,379	31,085						63,417	11,666	1,754	4,515
\$2,500 under \$3,000.....	42,830	6,021			13,251	3,270	24,818				(*)	(*)	46,075	9,399	6,189	3,932
\$3,000 under \$3,500.....	30,865	6,961			18,113	5,803	17,461						34,877	7,813	16,888	16,888
\$3,500 under \$4,000.....	30,865	6,961			18,113	5,803	17,461						34,877	7,813	16,888	16,888
\$4,000 under \$4,500.....	34,832	5,782			12,699	4,907	6,768						14,039	4,024	1,843	1,843
\$4,500 under \$5,000.....	11,526	3,331			7,848	4,561	4,663						14,132	6,114	1,686	1,686
\$5,000 under \$5,500.....	2,947	19,686			24,448	33,026	1,482						35,630	32,790	13,602	17,932
\$5,500 or more.....	2,924,576	792,269	176,670	434	771,466	298,646	1,820,402				8,012	1,786	1,645,080	265,287	347,366	74,452
Returns \$5,000 under \$10,000.....	4,927,696	4,927,696	483,248	14,004	1,024,542	642,586	2,351,191				16,537	3,075	3,027,837	173,118	354,448	88,105
Returns \$10,000 or more.....	3,244,546	7,266,058	338,123	26,507	3,676,432	6,974,337	2,223,657				11,771	2,076	1,254,148	441,138	534,606	59,304

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Items."

Adjusted gross income less deficit.

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

† Includes "Other sources."

NOTE: Detail may not add to total because of rounding.

Table 10.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES

Adjusted Gross Income Classes	Number of Returns with Gain or Loss from Sales of Capital Assets	Returns with net loss from sales of capital assets												Capital loss carryover from 1957-61
		Short-term (after carryover)					Long-term							
		Net short-term capital loss	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Net long-term capital gain	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Net long-term capital loss		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Grand total.....	5,921,955	1,599,445	1,050,393	97,904	45,223	39,846	652,291	1,994,700	118,406	186,594	1,394,610	3,038,916	270,868	1,251,735
Taxable returns, total.....	4,882,706	1,388,133	895,590	87,632	39,846	576,670	1,611,494	1,050,036	148,216	1,034,099	3,166,187	224,585	994,279	735,735
\$600 under \$1,000.....	23,924	3,940	1,987	10,057	5,855	947	20,677	12,760	1,313	9,225	8,153	1	1	1
\$1,000 under \$1,500.....	54,763	11,504	6,189	28,812	15,711	2,673	30,677	17,864	2,781	12,760	12,540	2,213	3,976	3,976
\$1,500 under \$2,000.....	86,894	16,773	10,374	29,149	5,534	6,992	34,118	15,900	4,269	16,896	15,860	3,173	7,776	7,776
\$2,000 under \$2,500.....	117,945	24,329	15,192	58,197	3,512	9,312	34,118	30,894	7,341	16,896	25,973	2,154	25,973	25,973
\$2,500 under \$3,000.....	124,916	2,956	18,548	36,834	16,248	17,302	30,894	28,369	7,132	17,302	26,459	26,008	26,008	26,008
\$3,000 under \$3,500.....	148,827	38,474	23,813	72,280	2,980	14,573	37,269	30,456	7,341	28,369	39,454	7,132	39,454	39,454
\$3,500 under \$4,000.....	168,827	38,474	23,813	72,280	2,980	14,573	37,269	30,456	7,341	28,369	39,454	7,132	39,454	39,454
\$4,000 under \$4,500.....	178,051	46,650	28,707	96,369	7,211	17,029	39,446	35,887	6,724	35,887	59,684	9,130	59,684	59,684
\$4,500 under \$5,000.....	198,051	59,496	35,656	201,421	5,339	38,204	84,369	48,100	3,234	48,100	121,305	14,973	121,305	121,305
\$5,000 under \$6,000.....	329,324	131,843	62,964	148,222	5,639	43,579	69,270	69,270	6,766	69,270	84,973	17,467	84,973	84,973
\$6,000 under \$7,000.....	367,432	97,860	62,254	223,775	5,087	39,608	128,830	128,830	4,667	71,804	119,981	13,424	119,981	119,981
\$7,000 under \$8,000.....	330,740	89,954	50,383	145,193	3,466	34,079	69,054	69,054	4,660	62,638	70,041	13,146	70,041	70,041
\$8,000 under \$9,000.....	302,530	99,402	54,165	153,756	3,880	36,936	65,963	65,963	4,290	63,944	73,668	14,406	73,668	73,668
\$9,000 under \$10,000.....	81,116	49,427	144,036	1,222	1,222	33,191	70,880	5,713	3,669	60,788	78,249	11,704	78,249	78,249
\$10,000 under \$11,000.....	270,466	120,179	42,171	130,613	4,985	23,598	71,886	4,555	8,424	63,462	80,119	10,519	80,119	80,119
\$11,000 under \$12,000.....	224,872	107,324	35,633	103,038	4,680	23,598	71,886	4,555	8,424	63,462	80,119	10,519	80,119	80,119
\$12,000 under \$13,000.....	154,758	43,094	27,959	83,040	3,512	21,229	64,169	4,215	5,152	57,601	48,032	7,727	48,032	48,032
\$13,000 under \$15,000.....	131,062	43,094	27,959	83,040	3,512	21,229	64,169	4,215	5,152	57,601	48,032	7,727	48,032	48,032
\$15,000 under \$20,000.....	413,284	141,167	95,217	312,664	10,559	58,581	166,167	13,136	15,304	108,822	165,567	24,741	111,633	111,633
\$20,000 under \$25,000.....	214,374	74,944	54,491	172,040	7,280	33,960	92,716	8,462	11,240	56,364	94,915	14,600	56,364	56,364
\$25,000 under \$30,000.....	249,615	127,285	98,649	449,121	11,391	60,900	243,418	15,659	37,082	97,151	269,769	26,764	137,029	137,029
\$30,000 under \$35,000.....	249,615	127,285	98,649	449,121	11,391	60,900	243,418	15,659	37,082	97,151	269,769	26,764	137,029	137,029
\$35,000 under \$40,000.....	14,002	5,346	2,912	30,274	2,862	1,812	19,460	1,812	4,340	24,168	24,168	940	11,498	11,498
\$40,000 under \$45,000.....	4,605	910	796	10,660	76	155	473	617	1,309	661	5,927	248	3,990	3,990
\$45,000 under \$50,000.....	4,769	176	627	14,066	61	20	43	185	2,017	47	9,546	42	4,536	4,536
\$50,000 under \$100,000.....	337	31	28	4	13	13	21	21	174	18	2,924	16	1,402	1,402
Non-taxable returns, total.....	1,039,249	211,312	154,803	685,895	10,242	75,621	303,006	13,570	30,378	160,511	346,729	36,283	277,456	277,456
No adjusted gross income.....	113,223	36,167	40,371	180,240	(1)	(1)	144,126	1,811	14,616	27,600	50,676	6,947	99,083	99,083
Under \$600.....	113,727	38,465	40,371	180,240	(1)	(1)	144,126	1,811	14,616	27,600	50,676	6,947	99,083	99,083
\$600 under \$1,000.....	106,831	20,640	18,766	41,538	6,852	3,507	6,213	2,433	6,123	20,933	32,595	2,732	36,121	36,121
\$1,000 under \$1,500.....	139,513	19,971	19,899	19,899	6,852	3,507	6,213	2,433	6,123	20,933	32,595	2,732	36,121	36,121
\$1,500 under \$2,000.....	135,726	21,262	14,194	36,233	2,225	4,404	10,639	1,800	1,594	18,381	13,998	4,052	12,475	12,475
\$2,000 under \$2,500.....	115,071	15,316	9,459	25,255	1,346	5,146	13,674	1,800	1,594	18,381	13,998	4,052	12,475	12,475
\$2,500 under \$3,000.....	77,676	11,823	7,466	53,099	3,781	16,797	16,797	3,200	1,594	10,602	12,693	2,686	8,446	8,446
\$3,000 under \$3,500.....	72,441	18,294	13,459	67,632	3,781	16,797	16,797	3,200	1,594	10,602	12,693	2,686	8,446	8,446
\$3,500 under \$4,000.....	29,897	5,833	3,145	13,318	2,225	8,452	8,452	3,200	1,594	10,602	12,693	2,686	8,446	8,446
\$4,000 under \$4,500.....	29,897	5,833	3,145	13,318	2,225	8,452	8,452	3,200	1,594	10,602	12,693	2,686	8,446	8,446
\$4,500 under \$5,000.....	6,940	4,175	24,693	24,693	2,425	3,266	3,791	3,389	10,853	6,046	18,903	(1)	(1)	(1)
\$5,000 or more.....	52,816	36,596	137,140	137,140	2,425	3,266	3,791	3,389	10,853	6,046	18,903	(1)	(1)	(1)
Returns under \$5,000.....	2,022,022	422,949	283,355	999,776	19,573	153,751	550,751	22,121	37,274	316,976	494,103	72,246	392,364	392,364
Returns \$5,000 under \$10,000.....	1,823,712	430,412	297,997	967,802	24,611	198,871	459,361	31,111	26,988	355,043	537,034	77,483	271,401	271,401
Returns \$10,000 or more.....	2,077,221	686,084	469,041	1,804,734	53,720	277,114	984,383	65,374	124,322	382,194	971,779	121,134	588,171	588,171

Footnote at end of table. See text for "Description of the Data" and "Explanation of Classifications and Terms."

Table 10.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with net gain from sales of capital assets									
	Short-term (after carryover)					Long-term				
	Net gain from sales of capital assets	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Net short-term capital loss	Number of returns	Amount (Thousands of dollars)	Net long-term capital loss	Number of returns
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Grand total.....	4,322,510	6,821,421	281,613	206,322	179,758	335,628	4,197,982	13,593,588	20,879	14,689
Taxable returns, total.....	3,084,373	6,314,690	247,345	182,167	158,327	313,455	3,386,485	12,204,909	19,058	13,181
\$600 under \$1,000.....	19,984	4,228					19,984	8,545		
\$1,000 under \$1,500.....	43,459	34,409					43,459	28,206		
\$1,500 under \$2,000.....	11,111	11,111					11,111	11,111		
\$2,000 under \$2,500.....	74,279	59,255					74,279	70,821		
\$2,500 under \$3,000.....	53,616	51,340					53,616	101,278		
\$3,000 under \$3,500.....	135,153	135,257					135,153	159,659		
\$3,500 under \$4,000.....	130,353	82,265					129,332	160,825		
\$4,000 under \$4,500.....	131,401	80,694					129,606	158,637		
\$4,500 under \$5,000.....	288,728	187,964					277,812	368,848		
\$5,000 under \$6,000.....	287,692	188,654					277,881	365,565		
\$6,000 under \$7,000.....	285,572	182,979					284,947	382,612		
\$7,000 under \$8,000.....	212,928	167,329					235,779	377,788		
\$8,000 under \$9,000.....							253,322	367,188		
\$9,000 under \$10,000.....							253,322	367,188		
\$10,000 under \$11,000.....							253,322	367,188		
\$11,000 under \$12,000.....							253,322	367,188		
\$12,000 under \$13,000.....							253,322	367,188		
\$13,000 under \$14,000.....							253,322	367,188		
\$14,000 under \$15,000.....							253,322	367,188		
\$15,000 under \$20,000.....	272,117	461,295					263,177	919,756		
\$20,000 under \$25,000.....	139,430	321,660					134,959	637,275		
\$25,000 under \$30,000.....	222,330	901,398					216,387	1,816,775		
\$30,000 under \$35,000.....	10,658	38,353					10,658	38,353		
\$35,000 under \$40,000.....							10,658	38,353		
\$40,000 under \$45,000.....							10,658	38,353		
\$45,000 under \$50,000.....							10,658	38,353		
\$50,000 under \$100,000.....	3,695	206,288					3,671	415,161		
\$100,000 or more.....	4,111	27,144					4,111	27,144		
Non-taxable returns, total.....	827,937	706,731	34,268	24,155	20,311	22,473	811,497	1,390,679	1,791	1,508
No adjusted gross income.....	76,056	206,236	3,421	6,179	3,154	4,192	75,518	404,551	(1)	(1)
Under \$600.....	99,162	33,874					89,492	66,317		
\$600 under \$1,000.....	86,191	2,911					86,191	2,911		
\$1,000 under \$1,500.....	119,802	53,311					116,836	103,709		
\$1,500 under \$2,000.....	111,464	64,061					109,577	124,783		
\$2,000 under \$2,500.....	120,755	64,270					100,242	124,737		
\$2,500 under \$3,000.....	65,793	41,253					63,813	81,333		
\$3,000 under \$3,500.....	54,147	43,264					53,233	64,560		
\$3,500 under \$4,000.....	24,078	29,129					25,491	36,726		
\$4,000 under \$4,500.....	18,337	16,730					18,337	34,115		
\$4,500 under \$5,000.....	39,230	103,033					38,623	208,789		
\$5,000 or more.....										
Returns under \$5,000.....	1,999,073	3,052,971	67,793	38,446	33,048	30,499	1,848,255	2,955,919	4,198	3,100
\$5,000 under \$10,000.....	1,332,340	3,532,628	86,391	55,628	31,542	33,507	1,284,669	3,531,477	4,700	2,247
Returns \$10,000 or more.....	1,991,137	4,836,090	127,431	132,048	114,648	281,432	1,344,788	9,705,192	11,951	9,342

Footnote at end of table. See text for "Description of the Data" and "Explanation of Classifications and Terms."

Table 10.—CAPITAL GAINS AND LOSSES, SHORT- AND LONG-TERM, AND CAPITAL LOSS CARRYOVER, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Returns with normal tax and surtax only										Returns with alternative tax computation											
	Number of returns	Net gain from sales of capital assets in gross income		Short-term (after carryover)		Long-term		Capital loss carryover from 1957-61		Net gain from sales of capital assets in gross income		Short-term (after carryover)		Long-term		Capital loss carryover from 1957-61		Net long-term capital gain in excess of losses				
		Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns		Amount (Thousand dollars)			
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
Table returns, total.....	3,409,089	3,932,148	237,748	136,519	139,266	234,449	3,297,001	7,792,106	19,088	13,181	28,230	55,490	89,484	2,182,542	9,597	25,648	19,761	99,006	4,412,803	4,142	19,132	4,313,777
\$600 under \$1,000.....	19,984	4,228	3,100	478	19,984	8,545	19,984	28,206	42,723	62,731	49,537	72,976	70,821									
\$1,000 under \$1,500.....	42,459	14,009	2,773	659	42,459	1,687	42,459	28,206	42,723	62,731	49,537	72,976	70,821									
\$1,500 under \$2,000.....	64,131	24,988	2,880	425	24,988	1,687	64,131	28,206	42,723	62,731	49,537	72,976	70,821									
\$2,000 under \$3,000.....	93,616	51,340	3,867	1,192	51,340	792	93,616	104,278	115,680	136,521	130,770	159,659	1,627									
\$3,000 under \$4,000.....	135,193	83,599	7,366	5,005	83,599	3,218	135,193	130,770	115,680	136,521	130,770	159,659	1,627									
\$4,000 under \$4,500.....	130,353	82,265	4,373	2,430	82,265	3,218	130,353	130,770	115,680	136,521	130,770	159,659	1,627									
\$4,500 under \$5,000.....	131,401	80,694	5,174	2,102	80,694	760	131,401	129,658	136,637													
\$5,000 under \$6,000.....	288,728	187,964	12,170	5,920	187,964	4,610	288,728	278,812	368,848													
\$6,000 under \$7,000.....	287,692	186,778	18,854	7,492	186,778	10,497	287,692	277,881	364,565													
\$7,000 under \$8,000.....	262,572	162,979	17,380	5,731	162,979	3,428	262,572	254,777	350,638	4,600	1,970	6,354	7,412									
\$8,000 under \$9,000.....	212,928	167,929	15,059	7,545	167,929	4,919	212,928	203,132	327,188													
\$9,000 under \$10,000.....	189,350	163,913	14,250	6,840	163,913	7,822	189,350	181,550	323,526	1,237	770	1,540	2,193									
\$10,000 under \$11,000.....	154,643	150,172	10,397	8,524	150,172	7,822	154,643	152,679	262,967	1,237	770	1,540	2,193									
\$11,000 under \$12,000.....	129,880	139,381	10,139	6,926	129,880	6,526	129,880	129,163	274,884	1,137	699	1,437	1,846									
\$12,000 under \$13,000.....	113,342	119,144	8,886	5,444	113,342	6,620	113,342	100,257	234,084	996	1,204	1,334	1,834									
\$13,000 under \$14,000.....	87,963	113,342	7,530	4,712	87,963	4,962	87,963	84,986	217,790	736	1,074	1,612	1,612									
\$14,000 under \$15,000.....	272,050	461,774	24,232	16,401	461,774	26,961	272,050	263,110	919,709	2,609	1,501	3,616	3,616									
\$15,000 under \$20,000.....	272,050	461,774	24,232	16,401	461,774	26,961	272,050	263,110	919,709	2,609	1,501	3,616	3,616									
\$20,000 under \$25,000.....	200,326	80,986	22,754	28,629	80,986	22,754	200,326	194,383	617,793	1,251	1,133	3,010	7,464									
\$25,000 under \$30,000.....	17,314	250,640	2,594	8,426	17,314	21,707	17,314	16,322	506,095	536	135	50	135									
\$30,000 under \$100,000.....	1,003	38,998	186	1,110	38,998	287	1,003	38,998	186	1,110	287	1,003	38,998									
\$100,000 under \$200,000.....	224	13,153	53	599	224	710	224	26,144	18	124	10	137	3,453									
\$200,000 under \$300,000.....	188	15,662	50	589	188	1,389	188	21,076	2	16	1	16	1									
\$300,000 under \$400,000.....	23	4,446	1	847	23	198	23	7	8,409	-	-	-	-									
\$400,000 or more.....	810,366	449,773	35,580	17,402	449,773	6,487	810,366	879,429	2,913	1,880	1,919	3,627	3,627									
Returns under \$5,000.....	1,299,706	887,869	89,158	34,401	887,869	31,056	1,299,706	1,744,941	6,400	9,331	19,937	7,412	89,484									
Returns \$5,000 or more.....	1,299,017	2,397,036	127,010	106,716	2,397,036	176,926	1,299,017	1,268,841	117,976	9,176	9,331	19,937	46,431	2,182,542	9,597	25,648	19,761	99,006	4,412,803	4,142	19,132	4,313,777

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

* Estimate is not shown separately because of high sampling variability.

NOTE: Detail may not add to total because of rounding.

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of re- turns with capital gain or loss in gross income	Adjusted gross in- come (Thousand dollars)	Salaries and wages (net)			Business, farm, or profession			Net gain			Net loss		
			Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)
Grand total.....	5,921,955	18,696,529	165,256,439	3,724,076	32,342,238	1,604,062	9,633,549	481,843	1,411,466	4,322,210	6,821,421	1,999,445	1,050,393	
Taxable returns, total.....	4,882,706	15,185,213	63,003,690	3,032,094	31,725,817	1,251,337	9,004,281	283,040	684,899	3,694,973	6,114,690	1,388,133	895,390	
\$600 under \$1,000.....	23,924	23,924	20,324	9,431	6,097	4,503	2,653	1,001	953	19,984	4,228	3,340	1,987	
\$1,000 under \$2,000.....	54,763	70,904	24,669	27,653	11,693	10,367	13,459	3,246	3,546	43,459	24,608	16,793	11,027	
\$2,000 under \$4,000.....	80,884	123,564	142,286	34,679	44,312	23,281	28,341	6,023	6,652	64,131	24,988	16,793	10,374	
\$4,000 under \$6,000.....	93,123	164,997	209,500	39,895	69,512	34,286	50,299	8,005	8,999	72,779	35,553	18,864	12,742	
\$6,000 under \$8,000.....	117,945	235,078	327,214	55,395	112,982	45,819	82,246	10,313	11,312	93,616	51,240	24,329	15,192	
\$8,000 under \$10,000.....	133,916	315,382	469,024	72,846	182,951	51,977	109,861	12,359	15,218	117,960	72,287	25,296	18,448	
\$10,000 under \$12,000.....	177,156	418,304	665,240	99,909	282,387	55,310	134,926	15,042	18,102	135,183	83,509	34,973	24,722	
\$12,000 under \$14,000.....	168,827	428,875	675,299	95,754	275,299	51,977	124,926	14,194	14,908	130,353	82,265	38,674	23,832	
\$14,000 under \$16,000.....	178,051	489,342	846,476	110,293	425,018	58,702	175,082	14,942	15,984	131,401	80,694	46,650	28,707	
\$16,000 under \$18,000.....	389,224	1,099,573	2,106,115	265,919	1,205,298	104,615	338,352	28,395	34,599	288,728	187,964	93,496	58,456	
\$18,000 under \$20,000.....	398,533	1,146,319	2,292,479	298,274	1,358,131	118,620	379,778	31,889	39,270	265,972	164,979	95,860	62,234	
\$20,000 under \$22,000.....	361,432	1,181,511	2,705,914	285,617	1,804,798	83,627	407,537	17,889	20,201	244,788	136,319	85,954	50,383	
\$22,000 under \$24,000.....	302,330	990,844	2,071,411	245,422	1,168,763	62,123	325,039	15,201	21,745	212,928	107,929	89,402	54,165	
\$24,000 under \$26,000.....	270,466	921,472	2,034,865	219,191	1,031,063	53,442	309,693	10,446	16,022	189,350	103,913	81,116	49,427	
\$26,000 under \$28,000.....	224,822	770,639	2,081,813	182,001	1,031,998	45,916	270,223	8,892	13,021	154,643	130,172	70,179	42,171	
\$28,000 under \$30,000.....	187,367	638,639	2,240,275	148,668	1,547,288	38,930	275,090	7,333	16,754	124,880	139,381	57,457	35,653	
\$30,000 under \$32,000.....	154,758	527,306	2,086,429	122,693	1,361,021	31,452	243,632	6,116	14,769	104,843	118,619	43,094	27,599	
\$32,000 under \$34,000.....	131,062	459,503	1,986,231	101,703	1,189,965	27,411	234,433	5,313	9,450	87,968	110,342	41,067	25,217	
\$34,000 under \$36,000.....	114,021	401,119	1,793,440	86,429	1,093,400	20,503	1,061,293	4,625	8,021	73,562	90,398	36,771	22,594	
\$36,000 under \$38,000.....	93,284	324,374	1,785,491	78,924	946,026	14,026	943,601	3,669	6,264	62,644	73,562	30,288	19,107	
\$38,000 under \$40,000.....	78,924	281,491	1,466,026	68,429	762,890	12,723	762,890	3,171	5,453	54,543	62,644	26,242	16,644	
\$40,000 under \$42,000.....	68,429	241,491	1,286,026	61,429	662,890	10,723	662,890	2,723	4,543	45,443	54,543	21,132	14,644	
\$42,000 under \$44,000.....	58,456	201,491	1,106,026	51,429	522,890	8,723	522,890	2,223	3,723	37,233	45,443	16,644	11,644	
\$44,000 under \$46,000.....	48,456	161,491	926,026	41,429	402,890	6,723	402,890	1,723	2,723	27,233	37,233	7,644	5,644	
\$46,000 under \$48,000.....	38,456	121,491	746,026	31,429	302,890	4,723	302,890	1,223	1,723	17,233	27,233	5,644	4,644	
\$48,000 under \$50,000.....	28,456	81,491	566,026	21,429	162,890	2,723	162,890	723	1,223	12,233	17,233	3,644	2,644	
\$50,000 under \$52,000.....	18,456	41,491	386,026	11,429	82,890	1,223	82,890	223	723	7,233	12,233	1,644	1,144	
\$52,000 under \$54,000.....	8,456	1,491	16,026	1,429	16,890	273	16,890	23	273	2,333	7,233	1,644	1,144	
\$54,000 under \$56,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$56,000 under \$58,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$58,000 under \$60,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$60,000 under \$62,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$62,000 under \$64,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$64,000 under \$66,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$66,000 under \$68,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$68,000 under \$70,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$70,000 under \$72,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$72,000 under \$74,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$74,000 under \$76,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$76,000 under \$78,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$78,000 under \$80,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$80,000 under \$82,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$82,000 under \$84,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$84,000 under \$86,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$86,000 under \$88,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$88,000 under \$90,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$90,000 under \$92,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$92,000 under \$94,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$94,000 under \$96,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$96,000 under \$98,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$98,000 under \$100,000.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
\$100,000 or more.....	1,456	191	16,026	129	1,690	23	1,690	3	23	2,333	7,233	1,644	1,144	
Non-taxable returns, total.....	1,039,249	3,311,316	11,752,749	308,982	616,421	352,725	989,268	198,803	726,567	867,937	706,731	211,312	134,803	
No adjusted gross income.....	112,223	339,885	4,472,306	28,878	73,656	7,444	16,046	75,807	467,567	76,056	206,306	36,167	40,371	
Under \$600.....	118,727	286,017	41,327	28,721	29,792	29,724	12,720	31,558	42,081	90,162	33,874	28,465	18,766	
\$600 under \$1,000.....	181,051	84,832	26,230	22,990	23,990	20,066	19,923	20,066	18,812	107,077	20,066	18,812	18,812	
\$1,000 under \$2,000.....	213,786	422,977	233,665	40,898	47,008	31,330	38,280	12,941	24,684	111,464	64,041	19,711	9,970	
\$2,000 under \$4,000.....	118,071	415,996	263,373	34,366	52,677	45,077	68,069	11,266	18,896	102,755	64,270	15,316	9,459	
\$4,000 under \$6,000.....	77,026	397,925	231,115	28,099	47,977	34,173	64,968	7,958	14,162	65,793	41,253	11,883	7,456	
\$6,000 under \$8,000.....	72,443	396,234	233,576	24,624	49,208	31,328	73,648	5,137	10,855	54,147	43,264	18,294	13,455	
\$8,000 under \$10,000.....	49,891	221,897	186,282	18,095	49,635	21,976	61,358	5,723	10,116	39,778	29,129	10,113	7,119	
\$10,000 under \$12,000.....	29,897	144,951	126,159	11,986	42,913	9,916	54,913	2,802	16,350	31,558	16,730	6,940	4,175	
\$12,000 under \$14,000.....	55,816	271,566	244,035	20,449	120,330	19,538	98,559	6,946	15,022	93,230	103,033	16,886	12,206	
\$14,000 under \$16,000.....	2,027,022	5,312,202	12,079,941	850,866	4,026,904	926,909	1,230,239	278,289	788,039	1,098,971	1,098,971	422,849	283,359	
\$16,000 under \$18,000.....	2,077,221	5,312,202	12,079,941	850,866	4,026,904	926,909	1,230,239	278,289	788,039	1,098,971	1,098,971	422,849	283,359	
\$18,000 under \$20,000.....	2,077,221	5,312,202	12,079,941	850,866	4,026,904	926,909	1,230,239	278,289	788,039	1,098,971	1,098,971	422,849	283,359	
\$20,000 under \$220,														

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sales of property other than capital assets				Dividends (after exclusions)		Interest received		Pensions and annuities				Rents			
	Net gain		Net loss		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Life expectancy method		3-year method		Net income		Number of returns	Net loss
	Number of returns (14)	Amount (Thousands of dollars) (15)	Number of returns (16)	Amount (Thousands of dollars) (17)					Number of returns (18)	Amount (Thousands of dollars) (19)	Number of returns (20)	Amount (Thousands of dollars) (21)	Number of returns (22)	Amount (Thousands of dollars) (23)		
Grand total.....	31,796	29,629	85,911	144,265	7,942,471	3,893,517	3,367,871	262,350	343,688	107,954	247,113	1,061,625	1,541,653	488,594	318,378	
Taxable returns, total.....	24,796	26,442	61,720	87,021	7,536,505	3,373,518	2,987,939	203,974	286,566	81,970	205,743	867,695	1,361,284	407,844	1,486	
\$600 under \$1,000.....	-	-	-	-	11,070	3,237	13,930	4,468	6,032	2,272	2,003	(¹)	(¹)	1,486	554	
\$1,000 under \$1,500.....	2,187	1,023	3,021	1,446	34,762	19,742	44,977	26,549	4,691	3,233	2,479	13,064	7,222	3,650	2,538	
\$1,500 under \$2,000.....					34,807	26,439	50,493	22,549				15,722	9,097	6,024	2,347	
\$2,000 under \$3,000.....	1,804	1,900	2,955	3,787	49,417	38,468	69,816	44,658	5,146	(³)	(³)	17,659	9,284	6,447	3,073	
\$3,000 under \$4,000.....					76,111	48,367	84,971	47,894	9,018	6,296	2,479	24,153	17,197	10,042	6,124	
\$4,000 under \$5,000.....	2,702	863	4,495	1,362	75,794	63,603	106,918	78,179	9,399	6,232	7,908	33,657	24,747	11,646	3,699	
\$5,000 under \$6,000.....					71,716	51,373	104,326	56,093	12,651	19,249	(¹)	28,590	24,736	11,715	8,052	
\$6,000 under \$7,000.....	4,189	1,778	4,222	1,312	138,043	142,240	237,070	141,703	18,225	18,225	7,519	68,473	56,643	30,511	15,311	
\$7,000 under \$8,000.....					169,731	244,082	338,939	172,271	12,725	15,212	9,311	15,314	75,588	60,338	33,147	
\$8,000 under \$9,000.....	5,275	4,950	3,922	3,804	155,883	166,054	228,780	117,466	14,371	16,718	7,719	20,360	62,697	41,605	23,444	
\$9,000 under \$10,000.....					137,824	141,315	211,016	81,425	8,286	10,412	5,691	11,373	44,945	48,985	29,900	15,571
\$10,000 under \$11,000.....	1,304	1,518	2,307	2,122	131,938	163,607	191,550	118,217	7,796	10,412	3,517	9,518	33,234	31,453	25,610	16,126
\$11,000 under \$12,000.....	936	2,718	1,906	1,732	117,340	148,976	164,955	117,673	6,928	10,728	2,350	6,928	35,487	45,467	20,303	12,889
\$12,000 under \$13,000.....	702	999	1,879	2,120	101,132	148,635	139,672	96,433	5,427	7,918	2,545	5,427	24,540	37,566	16,556	9,256
\$13,000 under \$14,000.....	408	1,100	1,313	1,103	79,093	140,687	102,047	81,425	5,092	7,986	1,793	5,000	23,072	37,811	10,269	7,239
\$14,000 under \$15,000.....					271,430	578,120	325,833	315,228	14,410	22,847	6,585	21,173	78,320	159,922	34,270	33,970
\$15,000 under \$20,000.....	1,705	2,482	3,525	6,705	157,991	500,715	172,271	232,023	10,156	20,339	3,786	13,881	44,718	107,459	18,059	18,059
\$20,000 under \$30,000.....	1,656	5,234	8,494	21,715	284,425	1,565,179	982,441	532,122	17,887	39,154	4,117	18,844	82,102	231,664	33,701	48,424
\$30,000 under \$40,000.....	1,524	2,249	3,630	11,882	85,494	285,272	85,494	262,168	6,385	19,160	1,602	9,840	24,483	136,521	9,713	23,527
\$40,000 under \$50,000.....	93	309	714	3,150	13,264	48,375	32,385	65,361	1,195	5,399	246	2,460	3,645	30,160	1,653	6,960
\$50,000 under \$60,000.....					4,411	271,977	4,146	29,377	4,146	2,026	104	1,186	1,139	14,648	613	4,518
\$60,000 under \$70,000.....	28	320	788	2,164	4,444	28,111	4,411	46,193	500	2,332	135	1,395	1,208	12,895	713	2,986
\$70,000 under \$80,000.....	7	138	34	500	332	274,479	306	9,486	27	294	15	280	9	140	2,039	7,986
\$80,000 or more.....	6,444	3,147	24,191	57,244	335,972	425,966	519,999	379,878	60,376	57,122	23,984	41,360	203,930	180,319	80,710	134,885
Non taxable returns, total.....	707	480	6,028	39,841	24,418	42,972	42,972	15,459	1,044	1,318	(¹)	(¹)	19,248	41,206	17,044	75,379
Not adjusted gross income.....					39,190	10,439	47,242	15,459	2,873	(¹)	(¹)	21,248	41,206	17,044	75,379	
Under \$600.....					33,896	15,376	21,868	33,626	6,932	4,871	3,366	3,417	21,435	10,488	6,526	4,736
\$600 under \$1,000.....	1,900	441	4,208	2,880	41,957	21,080	70,076	33,691	6,932	4,871	3,366	3,417	21,435	10,488	6,526	4,736
\$1,000 under \$1,500.....					44,003	25,644	72,905	36,083	6,932	4,871	3,366	3,417	21,435	10,488	6,526	4,736
\$1,500 under \$2,000.....	2,195	910	3,402	1,306	35,348	23,555	67,335	44,886	10,231	8,423	5,332	7,660	35,914	21,641	9,899	3,133
\$2,000 under \$3,000.....					23,024	21,035	38,461	28,747	5,732	6,015	(¹)	14,848	11,050	4,081	2,077	
\$3,000 under \$4,000.....					33,224	36,462	36,462	36,962	9,288	9,004	3,552	12,231	12,231	4,081	4,081	
\$4,000 under \$5,000.....					18,877	18,877	18,877	18,877	2,136	2,923	(¹)	3,088	3,088	3,088	3,088	
\$5,000 under \$6,000.....					11,772	19,864	14,273	19,588	4,453	11,899	5,139	5,139	5,139	5,139	5,139	
\$6,000 or more.....					37,123	50,910	33,621	68,848	3,089	3,089	2,479	7,998	12,631	268,822	134,182	154,933
Returns under \$5,000.....	13,195	26,627	39,667	97,682	737,101	549,342	1,093,347	664,500	109,814	108,334	45,407	64,975	337,759	268,822	134,182	
\$5,000 under \$10,000.....	8,864	6,820	17,634	11,312	773,180	812,495	1,174,784	690,420	68,436	74,984	33,528	80,895	315,603	287,751	164,760	87,117
Returns \$10,000 or more.....	8,681	18,100	32,670	75,257	1,332,769	1,623,386	2,012,951	84,098	160,370	29,019	31,223	396,463	990,080	187,612	211,613	

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income classes

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns	Taxable income		Income tax before credits (Thousand dollars)	Dividends received		Retirement income		Investment credits		Foreign taxes		Other tax credits		Income tax after credits (Thousand dollars)	Self-employment tax	
		Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		Number of returns	Amount (Thousand dollars)
(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
Grand total.....	894,942	44,029,178	13,133,712	2,279,390	295,926	423,876	70,198	655,140	117,680	71,976	23,417	33,733	11,555	12,654,726	1,635,972	246,484	
Taxable returns, total.....	-	4,892,706	13,136,733	2,234,598	284,233	343,745	59,289	397,920	105,219	71,232	21,775	33,733	10,898	12,654,726	1,386,785	215,338	
\$600 under \$1,000.....	-	3,977	784	8,104	44	-	-	-	-	-	-	-	-	651	4,503	191	
\$1,000 under \$1,500.....	-	24,763	4,295	26,228	251	3,667	-	2,694	111	-	-	-	-	8,367	1,701	138	
\$1,500 under \$2,000.....	-	86,816	15,128	28,953	664	5,667	306	8,805	535	-	-	-	-	13,627	26,456	1,701	
\$2,000 under \$2,500.....	-	93,123	15,128	28,953	664	5,667	306	8,805	535	-	-	-	-	13,627	27,779	2,779	
\$2,500 under \$3,000.....	-	117,945	25,184	39,456	1,024	11,078	1,006	12,808	891	-	-	-	-	22,252	46,300	4,232	
\$3,000 under \$3,500.....	-	142,116	28,613	44,698	1,255	13,172	1,129	17,307	1,091	-	-	-	-	35,432	65,302	7,161	
\$3,500 under \$4,000.....	-	171,314	34,134	55,041	1,717	23,640	3,162	23,986	2,091	-	-	-	-	50,699	88,131	9,199	
\$4,000 under \$4,500.....	-	197,156	39,340	64,694	2,405	30,425	3,175	21,799	1,969	-	-	-	-	67,276	60,549	8,389	
\$4,500 under \$5,000.....	-	218,624	44,113	55,041	3,139	20,425	3,175	21,799	1,969	-	-	-	-	73,980	64,474	9,975	
\$5,000 under \$6,000.....	-	239,644	58,176	93,062	4,635	33,569	6,447	41,987	4,862	-	-	-	-	202,657	110,995	17,656	
\$6,000 under \$7,000.....	-	310,701	132,069	132,069	5,089	31,635	5,617	38,814	5,227	81	-	-	-	272,377	98,021	16,798	
\$7,000 under \$8,000.....	-	331,432	129,782	129,782	5,089	31,635	5,617	38,814	5,227	-	-	-	-	330,992	89,061	17,798	
\$8,000 under \$9,000.....	-	330,740	135,455	135,455	4,796	20,743	3,901	36,300	5,337	-	-	-	-	330,992	89,061	17,798	
\$9,000 under \$10,000.....	-	362,330	218,624	132,094	5,089	31,635	5,617	38,814	5,227	-	-	-	-	330,992	89,061	17,798	
\$10,000 under \$11,000.....	-	331,432	315,288	135,455	4,796	20,743	3,901	36,300	5,337	-	-	-	-	330,992	89,061	17,798	
\$11,000 under \$12,000.....	-	330,740	351,132	131,598	5,330	16,539	5,270	28,373	5,330	-	-	-	-	366,793	105,129	11,932	
\$12,000 under \$13,000.....	-	270,466	388,780	118,729	5,531	14,096	2,729	24,036	4,447	-	-	-	-	375,728	64,311	10,211	
\$13,000 under \$14,000.....	-	324,822	402,644	142,644	5,524	14,306	2,729	24,036	4,447	-	-	-	-	375,728	64,311	10,211	
\$14,000 under \$15,000.....	-	342,822	402,644	142,644	5,524	14,306	2,729	24,036	4,447	-	-	-	-	375,728	64,311	10,211	
\$15,000 under \$20,000.....	-	413,284	5,135,765	245,226	20,811	23,769	4,664	55,331	12,150	-	-	-	-	398,000	54,311	10,211	
\$20,000 under \$25,000.....	-	214,374	3,579,629	144,284	17,532	13,641	2,534	38,178	8,010	-	-	-	-	398,000	54,311	10,211	
\$25,000 under \$30,000.....	-	349,615	9,281,599	55,788	24,448	8,448	4,719	79,141	18,941	-	-	-	-	398,000	54,311	10,211	
\$30,000 under \$35,000.....	-	97,860	5,180,776	27,055	45,565	8,392	1,630	27,845	9,117	-	-	-	-	398,000	54,311	10,211	
\$35,000 under \$40,000.....	-	34,002	1,951,078	13,127	16,876	1,635	372	4,238	2,431	-	-	-	-	398,000	54,311	10,211	
\$40,000 under \$45,000.....	-	4,605	615,454	339,177	4,376	8,992	618	128	1,498	-	-	-	-	398,000	54,311	10,211	
\$45,000 under \$50,000.....	-	4,437	615,454	339,177	4,376	8,992	618	128	1,498	-	-	-	-	398,000	54,311	10,211	
\$50,000 under \$100,000.....	-	337	519,842	328	7,543	525	102	24	303	-	-	-	-	398,000	54,311	10,211	
\$100,000 or more.....	-	337	519,842	328	7,543	525	102	24	303	-	-	-	-	398,000	54,311	10,211	
Non-taxable returns, total.....	894,942	127,310	26,979	64,792	1,693	80,131	10,469	97,220	12,461	724	1,642	1,524	657	-	331,187	31,166	
No adjusted gross income.....	112,223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Under \$600.....	-	2,307	45	-	-	-	-	-	-	-	-	-	-	-	-	-	
\$600 under \$1,000.....	-	5,939	218	3,732	39	3,792	97	2,795	161	-	-	-	-	-	-	-	
\$1,000 under \$1,500.....	-	14,014	4,911	7,728	114	9,192	575	3,702	304	-	-	-	-	-	-	-	
\$1,500 under \$2,000.....	-	21,033	11,421	25,078	148	14,643	1,617	5,896	557	-	-	-	-	-	-	-	
\$2,000 under \$2,500.....	-	19,903	2,284	6,132	102	11,705	1,427	8,098	755	-	-	-	-	-	-	-	
\$2,500 under \$3,000.....	-	15,431	2,284	12,270	401	13,997	1,983	6,099	582	-	-	-	-	-	-	-	
\$3,000 under \$3,500.....	-	16,096	2,284	12,270	401	13,997	1,983	6,099	582	-	-	-	-	-	-	-	
\$3,500 under \$4,000.....	-	16,096	2,284	12,270	401	13,997	1,983	6,099	582	-	-	-	-	-	-	-	
\$4,000 under \$4,500.....	-	8,756	1,745	3,599	56	5,446	972	4,102	717	-	-	-	-	-	-	-	
\$4,500 under \$5,000.....	-	52,099	8,700	7,491	1,830	12,717	7,464	-	-	-	-	-	-	-	-	-	
\$5,000 or more.....	-	3,151,893	311,278	418,060	9,639	175,895	21,622	335,847	14,358	4,838	174	3,365	123	265,796	692,693	67,919	
Returns \$10,000 or more.....	-	7,018	7,499,701	4,891,887	24,821	126,923	32,840	192,437	30,577	7,059	171	6,940	680	1,485,644	459,788	79,930	
Returns \$15,000 or more.....	-	27,084	34,993,643	1,227,883	221,466	126,923	24,736	299,796	72,745	60,079	23,072	22,992	10,792	10,903,766	483,491	98,635	

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 11.—RETURNS WITH CAPITAL GAIN OR LOSS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX-ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld			Payment on 1962 declaration		Tax due at time of filing		Overpayment			
	Numbers of returns	Returns with excess social security tax		Numbers of returns	Amount (Thousands of dollars)	Numbers of returns	Amount (Thousands of dollars)	Refund		Credit on 1963 tax	
		Number of returns	Amount (Thousands of dollars)					Number of returns	Amount (Thousands of dollars)		
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Grand total.....	3,462,153	5,192,891	304,659	21,211	2,130,974	5,276,435	2,982,072	2,688,668	10,581	3,293	613,763
Taxable returns, total.....	3,232,589	5,138,232	293,415	20,949	2,036,710	6,190,778	2,684,960	2,663,774	9,655	2,641	530,612
\$600 under \$1,000.....	6,765	2,602	2,978	2,978	2,978	324	324	324	6,272	1,656	7,280
\$1,000 under \$2,000.....	27,432	4,848	16,336	16,336	16,336	3,662	54,056	5,830	19,159	2,856	8,239
\$2,000 under \$3,000.....	33,024	7,797	20,275	20,275	20,275	4,720	61,877	9,021	22,771	3,746	11,338
\$3,000 under \$4,000.....	47,493	13,619	30,846	30,846	30,846	8,167	70,359	13,183	33,328	5,352	15,352
\$4,000 under \$5,000.....	87,669	21,412	39,337	39,337	39,337	12,637	86,105	17,782	41,413	7,430	19,270
\$5,000 under \$6,000.....	88,626	29,230	49,191	49,191	49,191	16,405	99,877	22,395	59,025	12,248	22,755
\$6,000 under \$7,000.....	84,762	37,702	43,101	43,101	43,101	17,506	97,665	26,991	55,541	12,077	18,688
\$7,000 under \$8,000.....	103,199	52,479	53,006	53,006	53,006	23,119	97,969	26,950	61,486	12,662	21,969
\$8,000 under \$9,000.....	267,100	150,746	108,603	108,603	108,603	53,362	190,197	61,423	133,480	39,727	9,229
\$9,000 under \$10,000.....	285,871	221,483	180,118	180,118	180,118	66,412	233,334	99,698	177,997	55,117	42,851
\$10,000 under \$11,000.....	297,335	248,586	190,900	190,900	190,900	80,166	170,023	64,345	130,033	34,494	34,771
\$11,000 under \$12,000.....	238,580	280,925	202,650	202,650	202,650	80,616	145,023	64,345	130,033	34,494	34,771
\$12,000 under \$13,000.....	213,374	239,384	21,107	1,650	95,278	90,031	130,177	58,890	103,766	30,849	14,762
\$13,000 under \$14,000.....	176,986	229,334	18,151	1,083	85,727	89,775	115,656	55,778	86,926	25,676	28,771
\$14,000 under \$15,000.....	144,927	234,584	15,503	1,022	77,598	93,205	99,919	53,538	63,062	20,746	28,138
\$15,000 under \$16,000.....	119,851	210,744	11,935	764	70,382	90,536	87,197	49,074	46,990	18,137	23,859
\$16,000 under \$17,000.....	93,142	185,777	9,172	677	63,198	92,040	73,142	48,462	34,938	13,892	23,064
\$17,000 under \$18,000.....	294,324	645,692	31,177	2,723	245,981	456,171	251,257	215,290	569	225	87,301
\$18,000 under \$19,000.....	140,924	399,265	15,608	1,972	153,805	426,465	135,288	167,205	268	391	32,061
\$19,000 under \$20,000.....	102,125	257,857	10,437	1,337	108,909	332,187	108,909	108,909	14	47	4,944
\$20,000 under \$21,000.....	60,125	496,848	2,357	88,909	1,332,187	66,485	428,889	14	605	6,415	3,802
\$21,000 under \$22,000.....	8,607	10,385	2,110	533	13,321	445,391	9,810	145,736	-	-	6,415
\$22,000 under \$23,000.....	2,829	38,425	692	171	4,435	236,614	3,218	77,362	1	20	173
\$23,000 under \$24,000.....	2,848	41,113	697	177	4,435	415,806	3,294	10,218	1	192	1,314
\$24,000 under \$25,000.....	467	7,704	119	31	767	141,973	593	87,243	-	26	1,321
\$25,000 under \$26,000.....	199	3,778	44	12	331	180,450	253	127,718	-	-	177
Nonexempt returns, total.....	209,564	54,599	5,244	302	124,264	85,897	298,112	24,954	(2)	(2)	71,853
Under \$600.....	20,912	6,212	(2)	(2)	19,453	17,749	20,139	962	(2)	(2)	12,741
\$600 under \$1,000.....	21,330	3,814	(2)	(2)	17,749	16,899	16,899	1,086	20,087	4,056	3,888
\$1,000 under \$2,000.....	16,821	2,141	(2)	(2)	17,101	2,259	27,589	21,260	18,594	3,136	3,388
\$2,000 under \$3,000.....	23,231	3,999	(2)	(2)	10,449	3,210	43,813	2,168	23,110	4,238	5,482
\$3,000 under \$4,000.....	22,856	4,156	67	12,726	4,524	39,115	3,000	6,502	25,543	6,502	8,031
\$4,000 under \$5,000.....	15,538	3,252	1,697	7,576	3,362	29,270	2,837	18,876	18,876	5,064	3,102
\$5,000 under \$6,000.....	12,793	3,125	1,697	6,995	3,541	19,135	2,956	11,578	3,506	4,708	3,128
\$6,000 under \$7,000.....	9,895	4,410	1,64	6,615	2,643	12,244	1,836	9,134	9,134	3,541	1,685
\$7,000 under \$8,000.....	7,262	2,461	2,469	6,524	4,821	7,038	1,193	8,534	4,487	3,981	2,407
\$8,000 under \$9,000.....	15,858	13,596	2,489	2,489	20,868	34,131	14,363	2,702	21,513	26,286	20,116
\$9,000 under \$10,000.....	666,702	217,841	351	371,263	139,743	899,962	146,820	970	519,845	117,049	185,276
\$10,000 under \$11,000.....	1,316,769	1,198,634	4,253	556,393	364,420	876,381	310,383	722	757,613	202,442	66,744
\$11,000 under \$12,000.....	1,478,662	3,816,716	16,507	1,202,318	5,772,472	1,206,999	2,231,465	1,601	301,937	296,272	410,452
\$12,000 under \$13,000.....	1,478,662	3,816,716	16,507	1,202,318	5,772,472	1,206,999	2,231,465	1,601	301,937	296,272	410,452

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

a. Adjusted gross income less deficit.

b. Excludes returns with nonexempt income.

c. Negative "Other income."

d. Deficit.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 12.—FORM 1040A RETURNS—INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Adjusted gross income	Salaries and wages	Other income		Exemptions	Number of returns with no taxable income	Taxable income		Income tax
		(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)			Number of returns	Amount (Thousand dollars)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Grand total.....	18,200,287	52,969,719	52,870,085	1,514,176	99,630	24,597,638	5,287,979	12,912,308	26,048,635	5,338,498
Taxable returns, total.....	12,912,308	46,942,853	46,860,517	1,303,310	82,333	16,215,874	-	12,912,308	26,048,635	5,338,498
\$600 under \$1,000.....	977,110	815,392	812,759	62,369	2,633	586,266	-	977,110	148,287	29,669
\$1,000 under \$1,500.....	1,460,715	1,811,773	1,807,363	78,703	4,410	930,779	-	1,460,715	700,269	140,122
\$1,500 under \$2,000.....	1,082,048	1,878,247	1,875,557	58,904	2,689	775,431	-	1,082,048	915,979	183,290
\$2,000 under \$2,500.....	1,139,962	2,563,554	2,560,459	66,329	3,095	1,048,686	-	1,139,962	1,258,982	252,247
\$2,500 under \$3,000.....	1,116,697	3,075,146	3,070,675	76,228	4,471	1,167,484	-	1,116,697	1,600,692	320,445
\$3,000 under \$3,500.....	1,135,012	3,690,523	3,686,966	99,988	5,557	1,344,789	-	1,135,012	1,977,371	399,399
\$3,500 under \$4,000.....	1,021,164	3,824,499	3,817,715	94,543	6,780	1,348,056	-	1,021,164	2,095,175	426,705
\$4,000 under \$4,500.....	952,856	4,038,382	4,032,299	98,998	6,092	1,403,891	-	952,856	2,231,403	457,584
\$4,500 under \$5,000.....	875,142	4,155,833	4,148,783	109,888	7,049	1,426,462	-	875,142	2,314,206	475,372
\$5,000 under \$6,000.....	1,194,906	6,533,610	6,521,314	170,277	12,294	2,133,011	-	1,194,906	3,750,677	771,328
\$6,000 under \$7,000.....	842,968	5,446,238	5,436,572	147,507	9,667	1,748,404	-	842,968	3,157,352	650,868
\$7,000 under \$8,000.....	547,459	4,091,386	4,083,239	111,373	8,147	1,104,224	-	547,459	2,579,483	537,241
\$8,000 under \$9,000.....	345,903	2,928,048	2,922,739	71,279	5,309	744,861	-	345,903	1,891,265	394,283
\$9,000 under \$10,000.....	216,806	2,049,581	2,045,641	55,439	3,940	445,788	-	216,806	1,398,931	293,962
\$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	-	(1)	(1)	(1)
Non-taxable returns, total.....	5,287,979	6,026,866	6,009,568	210,866	17,297	8,381,764	5,287,979	-	-	-
Under \$600.....	2,665,026	852,186	845,556	108,403	6,630	1,891,852	2,665,026	-	-	-
\$600 under \$1,000.....	639,527	470,862	468,786	29,204	2,075	773,669	639,527	-	-	-
\$1,000 under \$1,500.....	553,399	670,734	667,276	27,224	3,458	1,018,393	553,399	-	-	-
\$1,500 under \$2,000.....	389,152	670,181	668,562	11,385	1,619	883,597	389,152	-	-	-
\$2,000 under \$2,500.....	269,275	610,562	609,369	9,405	1,193	772,778	269,275	-	-	-
\$2,500 under \$3,000.....	248,485	675,249	676,238	8,415	1,011	796,835	248,485	-	-	-
\$3,000 under \$3,500.....	216,806	698,932	698,443	7,920	489	783,173	216,806	-	-	-
\$3,500 under \$4,000.....	136,122	509,852	509,611	3,415	555,379	136,122	-	-	-	-
\$4,000 under \$4,500.....	72,269	308,861	308,648	3,415	772	329,663	72,269	-	-	-
\$4,500 under \$5,000.....	47,024	221,004	220,905	772	772	227,794	47,024	-	-	-
\$5,000 under \$6,000.....	48,509	261,996	261,838	-	-	272,047	48,509	-	-	-
\$6,000 under \$7,000.....	7,920	50,027	49,965	-	-	50,489	7,920	-	-	-
\$7,000 under \$8,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-
\$8,000 under \$9,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-
\$9,000 under \$10,000.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-
\$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	-	-	-
Returns under \$5,000.....	14,989,791	31,541,768	31,481,961	953,846	59,804	18,064,957	5,228,085	9,760,706	13,241,964	2,684,760
Returns \$5,000 under \$10,000.....	3,207,536	21,387,306	21,347,679	558,845	39,626	6,524,959	59,894	3,147,642	12,777,708	2,647,682
Returns \$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Adjusted gross income classes	Number of returns	Total amount	Tax withheld		Tax due at time of filing		Overpayment refund			
			Returns with excess social security tax	Amount of excess (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Bonds		Cash	
							Number of returns	Amount of refund (Thousand dollars)	Number of returns	Amount of refund (Thousand dollars)
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Grand total.....	17,483,048	6,190,894	246,010	6,664	4,003,972	168,421	44,950	4,319	13,487,984	1,016,501
Taxable returns, total.....	12,746,488	5,905,861	244,325	6,642	4,003,972	168,421	33,165	3,525	8,762,809	732,261
\$600 under \$1,000.....	943,946	93,712	-	-	56,429	1,293	-	-	915,237	65,010
\$1,000 under \$1,500.....	1,422,601	201,002	-	-	286,104	6,155	6,930	511	1,146,892	66,851
\$1,500 under \$2,000.....	1,057,794	227,242	-	-	194,531	6,611	-	-	871,182	50,336
\$2,000 under \$2,500.....	1,123,627	300,132	-	-	225,220	9,078	5,445	457	896,447	56,811
\$2,500 under \$3,000.....	1,096,898	360,590	-	-	289,074	11,240	-	-	810,794	51,308
\$3,000 under \$3,500.....	1,122,142	446,433	-	-	430,641	11,321	-	-	691,606	58,166
\$3,500 under \$4,000.....	1,013,245	466,846	-	-	438,066	13,105	-	-	572,703	53,223
\$4,000 under \$4,500.....	948,401	497,370	(1)	(1)	428,661	14,964	7,920	877	515,285	54,325
\$4,500 under \$5,000.....	872,172	513,271	11,880	52	381,637	14,177	-	-	438,555	51,911
\$5,000 under \$6,000.....	1,189,461	827,078	77,218	1,111	451,431	24,524	7,425	1,156	737,040	79,792
\$6,000 under \$7,000.....	842,473	696,528	72,269	2,034	324,218	18,608	-	-	512,315	63,988
\$7,000 under \$8,000.....	547,459	559,455	37,619	1,253	247,459	17,307	-	-	296,499	39,277
\$8,000 under \$9,000.....	345,903	411,130	28,214	1,313	148,992	11,128	5,445	521	192,511	27,738
\$9,000 under \$10,000.....	216,806	298,735	16,335	848	99,988	8,814	-	-	115,828	13,553
\$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	-	-	(1)	(1)
Non-taxable returns, total.....	4,736,560	285,033	(1)	(1)	-	-	11,385	794	4,725,175	284,240
Under \$600.....	2,572,958	90,445	-	-	-	-	5,445	248	2,567,513	90,197
\$600 under \$1,000.....	556,864	35,025	-	-	-	-	-	-	555,275	34,958
\$1,000 under \$1,500.....	438,561	32,981	-	-	-	-	-	-	437,076	32,813
\$1,500 under \$2,000.....	313,329	21,456	-	-	-	-	-	-	312,339	21,372
\$2,000 under \$2,500.....	208,886	20,373	-	-	-	-	5,940	546	208,391	20,318
\$2,500 under \$3,000.....	196,511	20,806	-	-	-	-	-	-	196,511	20,806
\$3,000 under \$3,500.....	178,691	19,714	-	-	-	-	-	-	178,196	19,704
\$3,500 under \$4,000.....	115,828	12,216	(1)	(1)	-	-	-	-	114,838	12,055
\$4,000 under \$4,500.....	99,399	7,341	-	-	-	-	-	-	99,399	7,341
\$4,500 under \$5,000.....	42,074	5,787	-	-	-	-	-	-	42,074	5,787
\$5,000 under \$6,000.....	43,064	6,284	-	-	-	-	-	-	43,064	6,284
\$6,000 under \$7,000.....	7,425	1,516	-	-	-	-	-	-	7,425	1,516
\$7,000 under \$8,000.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)
\$8,000 under \$9,000.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)
\$9,000 under \$10,000.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)
\$10,000 or more.....	(1)	(1)	-	-	-	-	-	-	(1)	(1)
Returns under \$5,000.....	14,283,927	3,382,942	13,860	100	2,730,363	87,944	31,680	2,639	11,577,817	783,492
Returns \$5,000 under \$10,000.....	3,195,161	2,801,615	232,150	6,364	1,272,124	80,381	12,870	1,680	1,907,692	232,632
Returns \$10,000 or more.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Estimate is not shown separately because of high sampling variability.

NOTE: Detail may not add to total because of rounding.

However, the data are included in the appropriate totals.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 13.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER

PART I.—ALL RETURNS

Adjusted gross income classes	Number of returns	Joint returns of husbands and wives					Separate returns of husbands and wives				
		Adjusted gross income (Thousands of dollars)	Number of returns	Exemptions (Thousands of dollars)	Taxable income (Thousands of dollars)	Income tax after credits (Thousands of dollars)	Adjusted gross income (Thousands of dollars)	Number of returns	Exemptions (Thousands of dollars)	Taxable income (Thousands of dollars)	Income tax after credits (Thousands of dollars)
Grand total.....	62,712,286	1,848,701,466	107,906,346	195,320,479	44,902,840	37,087,448	1,271,431,648	84,412,727	169,768,108	34,521,180	3,674,965
Taxable returns.....	50,992,363	330,646,413	85,096,649	184,951,627	44,902,840	31,231,322	299,072,970	69,018,118	149,363,942	34,521,180	2,286,963
\$600 under \$1,000.....	1,396,260	1,199,623	861,766	212,323	42,739	71,100	99,963	84,436	5,393	1,074	1,074
\$1,000 under \$1,500.....	2,864,271	2,826,311	1,024,692	1,024,692	501,488	403,719	2,799,999	279,999	187,336	204,462	112,699
\$1,500 under \$2,000.....	2,283,188	2,153,438	725,648	725,648	463,046	357,348	2,153,438	209,348	144,709	152,659	84,586
\$2,000 under \$2,500.....	2,486,921	2,486,921	721,301	721,301	619,001	477,611	2,486,921	187,611	137,498	152,659	84,586
\$2,500 under \$3,000.....	2,799,987	2,799,987	819,487	819,487	658,000	497,611	2,799,987	209,348	144,709	152,659	84,586
\$3,000 under \$3,500.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$3,500 under \$4,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$4,000 under \$4,500.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$4,500 under \$5,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$5,000 under \$6,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$6,000 under \$7,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$7,000 under \$8,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$8,000 under \$9,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$9,000 under \$10,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$10,000 under \$11,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$11,000 under \$12,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$12,000 under \$13,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$13,000 under \$14,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$14,000 under \$15,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$15,000 under \$20,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$20,000 under \$25,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$25,000 under \$30,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$30,000 under \$35,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$35,000 under \$40,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$40,000 under \$45,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$45,000 under \$50,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$50,000 under \$55,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$55,000 under \$60,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$60,000 under \$65,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$65,000 under \$70,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$70,000 under \$75,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$75,000 under \$80,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$80,000 under \$85,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$85,000 under \$90,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$90,000 under \$95,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$95,000 under \$100,000.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
\$100,000 or more.....	2,899,987	2,899,987	819,487	819,487	658,000	497,611	2,899,987	209,348	144,709	152,659	84,586
Nonreturnable returns, total.....	12,620,923	118,059,051	22,810,297	368,832	-	-	118,059,051	22,810,297	368,832	-	-
No adjusted gross income.....	421,791	1,329,256	699,977	-	-	-	1,329,256	699,977	-	-	-
Under \$600.....	4,000,049	3,303,934	3,303,934	3,303,934	425,939	425,939	3,303,934	3,303,934	3,303,934	425,939	425,939
\$600 under \$1,000.....	1,689,176	2,078,668	2,078,668	2,078,668	865,732	865,732	2,078,668	2,078,668	2,078,668	865,732	865,732
\$1,000 under \$1,500.....	1,287,899	2,297,220	2,297,220	2,297,220	822,514	822,514	2,297,220	2,297,220	2,297,220	822,514	822,514
\$1,500 under \$2,000.....	1,004,958	2,262,424	2,262,424	2,262,424	719,140	719,140	2,262,424	2,262,424	2,262,424	719,140	719,140
\$2,000 under \$2,500.....	779,499	2,123,110	2,123,110	2,123,110	598,191	598,191	2,123,110	2,123,110	2,123,110	598,191	598,191
\$2,500 under \$3,000.....	635,490	2,095,521	2,095,521	2,095,521	528,167	528,167	2,095,521	2,095,521	2,095,521	528,167	528,167
\$3,000 under \$3,500.....	510,110	1,664,528	1,664,528	1,664,528	375,637	375,637	1,664,528	1,664,528	1,664,528	375,637	375,637
\$3,500 under \$4,000.....	440,337	1,600,700	1,600,700	1,600,700	310,893	310,893	1,600,700	1,600,700	1,600,700	310,893	310,893
\$4,000 under \$4,500.....	389,437	1,584,320	1,584,320	1,584,320	272,771	272,771	1,584,320	1,584,320	1,584,320	272,771	272,771
\$4,500 under \$5,000.....	349,337	1,584,320	1,584,320	1,584,320	272,771	272,771	1,584,320	1,584,320	1,584,320	272,771	272,771
\$5,000 or more.....	2,271,877	1,453,644	1,453,644	1,453,644	307,241	307,241	1,453,644	1,453,644	1,453,644	307,241	307,241
Returns under \$5,000.....	24,329,459	189,914,976	47,982,976	50,314,796	4,984,077	4,984,077	189,914,976	47,982,976	50,314,796	4,984,077	4,984,077
Returns \$5,000 or more.....	21,311,939	21,311,939	43,294,320	43,294,320	16,695,997	16,695,997	21,311,939	43,294,320	43,294,320	16,695,997	16,695,997
Returns \$10,000 or more.....	7,079,989	116,454,350	15,529,679	83,962,870	22,222,809	22,222,809	116,454,350	15,529,679	83,962,870	22,222,809	22,222,809

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 13.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax credits (thousand dollars)	Number of returns	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax credits (thousand dollars)	Number of returns	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax credits (thousand dollars)
Grand total.....	1,618,704	18,175,354	2,223,837	4,625,999	1,062,405	321,128	11,448,019	503,952	492,256	107,368	20,010,141	156,042,848	15,098,451	35,000,108	7,960,971
Taxable returns, total.....	1,402,152	7,867,299	1,873,400	4,618,941	1,062,405	202,887	985,985	311,958	492,256	107,368	14,726,039	137,382,189	10,623,543	24,863,279	7,960,971
\$500 under \$1,000.....	6,256	5,997	4,356	988	195	(3)	1,768	(7)	(3)	(2)	1,326,997	1,115,592	802,018	198,466	39,498
\$1,000 under \$1,500.....	14,669	19,234	11,055	4,809	96	9,284	11,768	7,411	3,880	411	1,059,377	1,105,977	709,397	138,464	13,957
\$1,500 under \$2,000.....	40,093	71,185	39,573	17,599	3,393	11,198	20,201	12,862	10,109	751	1,292,053	2,708,647	1,069,339	1,292,053	235,894
\$2,000 under \$2,500.....	77,366	176,092	91,871	49,443	9,731	17,969	40,624	22,499	10,109	1,968	1,419,321	3,194,830	1,055,753	1,721,190	339,746
\$2,500 under \$3,000.....	84,467	233,201	108,253	80,024	15,484	30,302	56,347	25,985	18,444	2,669	1,322,328	2,639,001	992,842	2,163,764	434,086
\$3,000 under \$3,500.....	118,077	354,527	154,527	153,820	30,203	19,889	64,680	28,018	21,799	4,312	1,261,321	4,094,906	976,690	2,596,004	533,086
\$3,500 under \$4,000.....	125,259	471,522	170,806	213,516	42,329	30,028	75,505	30,028	36,117	5,825	1,108,310	4,153,814	864,659	2,721,285	547,690
\$4,000 under \$4,500.....	125,259	471,522	170,806	213,516	42,329	30,028	75,505	30,028	36,117	5,825	1,108,310	4,153,814	864,659	2,721,285	547,690
\$4,500 under \$5,000.....	141,313	673,466	195,321	364,941	74,394	17,895	76,760	27,668	36,117	7,721	1,396,059	3,842,254	714,948	2,712,510	549,730
\$5,000 under \$6,000.....	248,278	1,367,016	342,232	782,918	159,003	22,140	138,340	42,845	70,137	16,189	1,228,129	3,681,527	685,910	2,752,399	563,311
\$6,000 under \$7,000.....	279,899	1,596,683	376,628	920,105	179,775	17,979	117,899	31,871	61,020	12,175	1,055,424	2,898,744	595,243	2,238,903	700,301
\$7,000 under \$8,000.....	279,899	1,596,683	376,628	920,105	179,775	17,979	117,899	31,871	61,020	12,175	1,055,424	2,898,744	595,243	2,238,903	700,301
\$8,000 under \$9,000.....	32,073	419,941	68,232	280,289	59,681	2,087	17,305	4,006	9,791	1,911	210,461	1,783,341	163,696	1,372,432	334,443
\$9,000 under \$10,000.....	32,073	419,941	68,232	280,289	59,681	2,087	17,305	4,006	9,791	1,911	210,461	1,783,341	163,696	1,372,432	334,443
\$10,000 under \$11,000.....	19,956	208,929	28,225	147,070	32,767	1,573	16,599	2,951	10,495	2,183	75,024	786,412	60,096	634,066	147,770
\$11,000 under \$12,000.....	11,508	154,952	19,729	111,162	25,228	1,305	14,992	2,489	9,669	1,991	48,548	559,941	41,212	441,258	108,655
\$12,000 under \$13,000.....	9,404	117,133	16,049	84,211	19,501	703	8,726	1,325	6,109	1,233	36,185	451,589	30,976	355,906	96,459
\$13,000 under \$14,000.....	6,177	82,035	9,611	53,166	13,945	636	8,533	1,124	6,032	1,801	25,460	339,064	21,799	288,936	69,624
\$14,000 under \$15,000.....	4,742	68,866	6,918	45,148	12,993	568	5,591	693	5,193	1,032	19,160	282,466	17,712	264,548	61,727
\$15,000 under \$20,000.....	14,444	247,981	23,531	186,798	47,789	936	16,269	1,646	12,487	2,863	54,213	326,581	49,357	729,007	210,383
\$20,000 under \$25,000.....	17,767	326,711	26,711	246,818	28,577	502	10,962	923	8,136	1,993	24,355	326,581	23,377	427,192	140,716
\$25,000 under \$30,000.....	8,500	276,722	13,560	216,818	28,577	1,203	10,962	923	8,136	1,993	24,355	326,581	23,377	427,192	140,716
\$30,000 under \$35,000.....	2,100	140,099	3,310	110,853	15,086	223	15,464	2,399	13,609	5,706	8,397	599,810	9,341	446,755	230,443
\$35,000 under \$40,000.....	285	33,923	461	26,706	14,265	23	2,807	41	2,227	1,121	1,551	186,152	1,660	144,012	82,136
\$40,000 under \$45,000.....	89	15,177	139	11,598	6,590	9	1,562	16	1,259	651	615	108,668	679	81,127	49,078
\$45,000 under \$50,000.....	89	24,604	132	17,946	10,698	8	2,423	16	1,971	1,151	682	192,855	744	144,078	91,258
\$50,000 under \$100,000 or more.....	7	16,358	41	12,668	8,298	2	1,438	4	1,303	499	101	70,064	111	52,204	33,548
Non-taxable returns, total.....	216,552	1,328,055	350,437	6,138	0	115,241	1,162,034	191,994	2,821	-	5,284,102	13,457,659	4,474,908	136,859	-
No adjusted gross income.....	9,844	14,093	18,844	-	-	-	7,019	-	-	-	119,468	216,904	95,000	-	-
Under \$600.....	27,000	9,438	28,631	-	-	-	17,019	-	-	-	3,224,304	1,036,615	2,091,832	-	-
\$600 under \$1,000.....	29,609	23,006	40,275	-	-	-	13,760	4,432	17,999	-	8,384	631,121	742,769	669	-
\$1,000 under \$1,500.....	61,250	62,520	73,516	-	-	-	15,779	12,590	23,211	-	32,394	691,291	742,769	669	-
\$1,500 under \$2,000.....	34,646	57,492	49,903	1,797	1,797	33,794	41,418	20,311	20,311	-	54,147	691,291	682,095	4,880	-
\$2,000 under \$2,500.....	25,846	57,492	49,903	1,797	1,797	33,794	41,418	20,311	20,311	-	54,147	691,291	682,095	4,880	-
\$2,500 under \$3,000.....	37,098	57,492	49,903	1,797	1,797	33,794	41,418	20,311	20,311	-	54,147	691,291	682,095	4,880	-
\$3,000 under \$3,500.....	11,370	39,298	12,380	4,361	-	-	20,769	17,977	17,977	-	139,025	313,428	211,954	39,182	-
\$3,500 under \$4,000.....	11,370	39,298	12,380	4,361	-	-	7,172	9,314	9,314	-	210,133	135,040	135,040	32,752	-
\$4,000 under \$4,500.....	2,469	11,637	4,863	-	-	-	13,655	9,314	9,314	-	22,145	83,389	46,987	10,536	-
\$4,500 under \$5,000.....	2,608	11,637	4,863	-	-	-	14,827	9,083	218	-	6,645	28,132	9,386	3,090	-
\$5,000 or more.....	2,608	11,637	4,863	-	-	-	14,827	9,083	218	-	6,645	16,937	3,981	119	-
Returns under \$5,000.....	970,061	12,971,798	1,322,228	1,193,076	236,823	255,495	1,999,672	379,380	165,114	31,909	17,035,446	12,818,720	17,239,712	3,423,766	-
Returns \$5,000 under \$10,000.....	3,672,867	776,143	2,385,445	2,385,445	471,971	61,105	402,449	110,860	320,722	44,200	2,641,254	17,053,254	1,983,335	2,775,647	-
Returns \$10,000 or more.....	89,127	1,256,869	27,166	1,140,260	251,611	7,528	145,698	15,712	109,544	3,129	353,146	6,447,387	296,340	4,991,755	1,761,258

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms."

Table 13. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION

Adjusted gross income classes	Number of returns	Adjusted gross income (Thousand dollars)	Joint returns of husbands and wives					Separate returns of husbands and wives				
			Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax credits (Thousand dollars)	Number of returns	Adjusted income (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	35,839,490	137,107,301	50,200,288	76,131,729	16,020,163	16,350,443	88,704,703	36,904,968	47,321,682	9,885,539	2,806,985	7,428,300
Married, total.....	25,771,951	124,126,984	36,328,642	75,949,185	16,020,163	12,094,617	80,150,239	29,387,456	47,321,682	9,885,539	1,761,306	5,848,888
Under \$1,000.....	3,771,945	1,148,253	886,772	597,697	41,919	(3)	(3)	(3)	(3)	(3)	(3)	59,568
\$1,000 under \$2,000.....	2,042,825	2,846,435	1,350,722	1,952,439	390,448	69,033	96,931	82,032	123,096	123,096	171,923	123,096
\$2,000 under \$3,000.....	1,638,087	2,846,435	1,240,512	1,952,439	262,597	179,084	315,387	215,102	68,847	13,915	103,291	111,793
\$3,000 under \$4,000.....	1,762,629	3,960,426	1,705,133	2,846,435	3,960,426	1,860,079	888,736	301,453	398,396	39,620	203,548	222,147
\$4,000 under \$5,000.....	1,768,650	4,873,963	1,953,776	2,846,435	482,093	512,628	1,420,594	894,135	384,679	76,245	226,548	632,623
\$5,000 under \$6,000.....	1,727,617	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$6,000 under \$7,000.....	1,727,617	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$7,000 under \$8,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$8,000 under \$9,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$9,000 under \$10,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$10,000 under \$11,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$11,000 under \$12,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$12,000 under \$13,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$13,000 under \$14,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$14,000 under \$15,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$15,000 under \$20,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$20,000 under \$30,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$30,000 under \$40,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$40,000 under \$50,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$50,000 under \$100,000.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
\$100,000 or more.....	1,689,879	3,960,426	2,270,773	3,096,673	615,992	601,040	2,121,632	1,288,157	681,533	134,125	192,023	303,403
Nonmarried, total.....	10,067,539	12,980,317	17,871,646	182,544	4,255,026	4,255,026	8,554,664	11,317,512	101,485	-	1,045,679	2,214,497
Under \$600.....	3,966,004	1,292,533	3,256,373	3,966,004	440,335	440,335	133,336	361,700	-	-	380,762	86,790
\$600 under \$1,000.....	1,452,707	1,771,382	2,644,953	2,140,240	797,337	797,337	984,167	1,644,458	-	-	187,018	334,113
\$1,000 under \$2,000.....	1,003,679	1,003,679	1,003,679	1,003,679	2,140,240	2,140,240	1,242,171	1,073,889	1,314	-	130,982	312,169
\$2,000 under \$3,000.....	700,980	1,351,379	1,915,882	2,140,240	521,953	521,953	1,175,345	4,081	4,081	-	97,144	274,969
\$3,000 under \$4,000.....	526,327	1,426,115	1,606,307	25,665	408,009	408,009	1,105,359	1,267,953	8,079	-	72,602	196,498
\$4,000 under \$5,000.....	418,235	1,349,084	1,403,470	18,756	350,609	350,609	1,130,912	1,231,849	14,113	-	54,038	100,723
\$5,000 under \$6,000.....	267,348	1,002,107	1,096,183	12,469	222,747	222,747	833,176	877,807	11,122	-	36,092	147,766
\$6,000 under \$7,000.....	187,613	422,087	422,087	8,203	77,093	77,093	363,981	363,981	8,203	-	10,420	48,573
\$7,000 under \$8,000.....	125,343	736,049	690,437	46,025	112,122	112,122	665,344	630,661	43,803	-	10,890	63,238
\$8,000 under \$9,000.....	25,000	31,976,377	31,976,377	4,991,620	8,294,006	8,294,006	22,758,370	18,994,539	5,344,886	-	5,968,968	4,004,316
\$9,000 under \$10,000.....	18,722,424	60,060,806	16,875,633	37,277,865	6,536,546	6,536,546	46,068,569	34,879,984	25,669,795	5,364,243	229,985	1,369,966
\$10,000 or more.....	1,686,719	23,142,445	3,179,821	17,298,387	1,519,941	1,519,941	19,877,364	3,000,445	13,327,001	3,481,018	89,386	6,988

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 13. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

PART II.—RETURNS WITH STANDARD DEDUCTION—Continued

Adjusted gross income classes	Returns of heads of household				Returns of surviving spouse				Returns of single persons not head of household or surviving spouse						
	Number of returns (thousand dollars)	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax credits (thousand dollars)	Number of returns (thousand dollars)	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax credits (thousand dollars)	Number of returns (thousand dollars)	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax credits (thousand dollars)
Grand total.....	634,745	2,791,967	880,965	1,714,446	368,960	138,263	374,671	226,187	159,885	32,491	15,409,054	37,817,640	11,748,468	23,865,754	5,095,640
Taxable returns, total.....	500,504	2,619,532	656,409	1,710,617	368,960	66,656	285,861	99,722	158,259	32,491	11,318,108	35,222,424	7,959,852	23,794,060	5,095,640
\$600 under \$1,000.....	6,786	5,889	4,036	981	392	(2)	5,944	4,308	848	(2)	1,282,444	1,068,987	769,466	193,725	38,357
\$1,000 under \$1,500.....	10,846	14,152	8,724	8,824	802	5,946	10,672	7,068	2,546	492	1,813,300	2,247,780	1,139,311	884,649	176,085
\$1,500 under \$2,000.....	16,759	29,727	18,446	8,330	1,597	5,939	16,821	9,354	5,226	1,013	1,286,011	2,229,564	876,635	1,130,723	224,518
\$2,000 under \$2,500.....	30,726	69,994	40,698	22,324	3,386	7,438	16,821	9,354	5,226	1,013	1,124,535	2,577,763	830,907	1,444,338	285,683
\$2,500 under \$3,000.....	83,888	41,496	41,496	34,101	6,588	5,932	16,635	8,221	6,756	1,344	992,760	2,730,323	736,501	1,721,056	340,641
\$3,000 under \$3,500.....	37,676	122,990	50,278	60,396	11,659	4,286	13,894	6,272	12,020	1,248	949,233	3,080,669	728,271	2,045,101	407,808
\$3,500 under \$4,000.....	40,737	137,731	55,731	65,731	17,036	6,954	26,038	10,303	17,036	1,959	979,682	3,278,538	496,548	2,010,156	412,408
\$4,000 under \$4,500.....	49,245	189,311	65,731	85,731	20,848	8,939	32,352	8,418	14,664	2,557	569,611	2,702,036	424,900	2,007,635	415,401
\$4,500 under \$5,000.....	85,127	319,685	116,985	146,985	28,331	11,123	37,660	11,123	23,768	4,572	450,493	4,076,866	393,326	3,432,768	774,635
\$5,000 under \$5,500.....	97,724	374,345	134,345	174,345	32,331	11,123	37,660	11,123	23,768	4,572	450,493	4,076,866	393,326	3,432,768	774,635
\$5,500 under \$6,000.....	104,724	404,345	141,345	184,345	35,331	11,123	37,660	11,123	23,768	4,572	450,493	4,076,866	393,326	3,432,768	774,635
\$6,000 under \$6,500.....	111,724	434,345	148,345	191,345	38,331	11,123	37,660	11,123	23,768	4,572	450,493	4,076,866	393,326	3,432,768	774,635
\$6,500 under \$7,000.....	118,724	464,345	155,345	201,345	41,331	11,123	37,660	11,123	23,768	4,572	450,493	4,076,866	393,326	3,432,768	774,635
\$7,000 under \$7,500.....	125,724	494,345	162,345	211,345	44,331	11,123	37,660	11,123	23,768	4,572	450,493	4,076,866	393,326	3,432,768	774,635
\$7,500 under \$8,000.....	132,724	524,345	169,345	221,345	47,331	11,123	37,660	11,123	23,768	4,572	450,493	4,076,866	393,326	3,432,768	774,635
\$8,000 under \$8,500.....	139,724	554,345	176,345	231,345	50,331	11,123	37,660	11,123	23,768	4,572	450,493	4,076,866	393,326	3,432,768	774,635
\$8,500 under \$9,000.....	146,724	584,345	183,345	241,345	53,331	11,123	37,660	11,123	23,768	4,572	450,493	4,076,866	393,326	3,432,768	774,635
\$9,000 under \$9,500.....	153,724	614,345	190,345	251,345	56,331	11,123	37,660	11,123	23,768	4,572	450,493	4,076,866	393,326	3,432,768	774,635
\$9,500 under \$10,000.....	160,724	644,345	197,345	261,345	59,331	11,123	37,660	11,123	23,768	4,572	450,493	4,076,866	393,326	3,432,768	774,635
\$10,000 under \$11,000.....	8,299	86,796	11,163	67,333	15,271	11,163	6,296	1,164	4,329	918	44,133	461,156	33,507	383,317	94,453
\$11,000 under \$12,000.....	5,027	57,234	7,062	45,435	10,553	368	4,220	642	3,210	666	26,223	300,402	19,900	254,788	64,875
\$12,000 under \$13,000.....	3,779	40,518	5,017	33,422	7,768	368	3,420	534	2,484	492	12,937	177,784	11,458	174,744	46,451
\$13,000 under \$14,000.....	2,527	28,345	3,767	23,846	5,121	536	2,484	378	1,785	337	8,417	121,386	8,178	133,448	36,338
\$14,000 under \$15,000.....	1,664	18,345	2,319	15,166	3,268	536	8,238	783	6,920	1,600	16,737	121,386	6,696	133,448	36,338
\$15,000 under \$20,000.....	3,813	54,258	7,769	46,386	14,655	62	1,949	101	1,785	555	16,737	275,877	13,337	246,034	79,648
\$20,000 under \$25,000.....	1,104	24,338	1,069	22,442	8,489	62	1,949	101	1,785	555	16,737	275,877	13,337	246,034	79,648
\$25,000 under \$30,000.....	734	14,225	1,049	12,442	4,789	21	1,203	37	1,144	496	16,737	120,548	3,102	113,710	48,861
\$30,000 under \$35,000.....	12	1,426	19	1,395	768	19	1,203	37	1,144	496	16,737	120,548	3,102	113,710	48,861
\$35,000 under \$40,000.....	1	186	2	182	87	1	283	1	279	137	17	4,222	12	4,210	1,560
\$40,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	1	803	1	802	397
\$50,000 under \$100,000 or more.....	-	-	-	-	-	-	-	-	-	-	1	803	1	802	397
Non-taxable returns, total.....	134,241	172,435	224,556	3,829	-	71,607	88,810	126,465	1,626	-	4,590,946	2,985,176	3,788,616	71,604	-
Under \$600.....	26,693	9,487	27,677	-	-	12,181	4,026	15,644	-	-	3,205,433	1,930,136	2,076,438	-	-
\$600 under \$1,000.....	26,163	20,770	37,231	-	-	14,492	11,544	21,787	-	-	724,106	439,013	646,065	548	-
\$1,000 under \$1,500.....	39,120	46,658	58,326	-	-	25,496	30,657	42,432	-	-	403,796	482,843	545,204	3,909	-
\$1,500 under \$2,000.....	39,120	46,658	58,326	-	-	25,496	30,657	42,432	-	-	403,796	482,843	545,204	3,909	-
\$2,000 under \$2,500.....	11,384	24,337	27,985	-	-	9,656	11,973	18,734	-	-	137,862	240,307	286,862	18,064	-
\$2,500 under \$3,000.....	5,968	12,843	16,053	3,027	-	2,258	11,973	18,734	-	-	65,841	100,999	146,146	26,597	-
\$3,000 under \$3,500.....	3,953	12,607	10,909	-	-	-	8,216	8,963	-	-	37,052	100,999	89,356	16,381	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	9,481	28,030	3,118	-	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	5,315	25,267	35	-	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	5,315	25,267	35	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-	-	-	5,315	25,267	35	-	-
Returns under \$5,000.....	401,425	1,073,868	566,105	473,097	93,512	118,064	227,937	180,316	62,979	12,234	34,045,916	24,874,773	10,889,558	13,137,331	2,712,809
Returns \$5,000 or more.....	1,368,319	953,359	179,151	953,359	199,635	1,590	124,545	33,143	79,939	15,885	1,729,466	1,128,441	1,254,959	1,254,959	1,254,959
Returns \$10,000 or more.....	25,482	349,180	35,709	287,990	75,813	1,690	22,189	3,728	17,867	4,372	133,990	1,804,236	103,951	1,566,788	455,911

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 13. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes	Joint returns of husbands and wives					Separate returns of husbands and wives				
	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Number of returns	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)
Grand total.....	26,451,125	212,753,691	53,036,681	119,188,730	28,882,677	20,475,916	183,399,046	46,955,298	102,456,426	24,635,641
Taxable returns, total.....	24,351,172	206,519,431	48,768,007	119,032,462	28,882,677	19,136,705	178,923,731	43,630,662	102,343,745	24,635,641
\$200 under \$1,000.....	56,306	34,984	5,433	1,060	1,060	-	-	-	-	-
\$1,000 under \$1,500.....	222,288	279,119	136,225	68,132	13,311	(2)	392	51,392	9,774	794
\$1,500 under \$2,000.....	387,280	507,235	200,980	297,255	76,853	131,426	300,666	177,033	51,392	9,774
\$2,000 under \$2,500.....	718,271	1,063,162	711,190	727,602	136,971	262,733	728,828	597,843	152,811	29,917
\$2,500 under \$3,000.....	880,444	1,269,542	1,130,725	1,077,997	210,108	407,077	1,238,828	1,060,358	584,997	65,808
\$3,000 under \$3,500.....	1,066,397	1,408,493	1,556,921	1,554,115	302,972	566,741	2,133,055	1,060,358	484,997	113,735
\$3,500 under \$4,000.....	1,237,111	1,671,711	1,797,471	1,797,471	302,972	566,741	2,133,057	1,060,358	484,997	113,735
\$4,000 under \$4,500.....	1,314,827	1,725,769	2,315,677	2,315,677	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$4,500 under \$5,000.....	1,379,746	1,728,428	2,429,819	2,429,819	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$5,000 under \$6,000.....	1,379,746	1,728,428	2,429,819	2,429,819	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$6,000 under \$7,000.....	1,379,746	1,728,428	2,429,819	2,429,819	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$7,000 under \$8,000.....	1,379,746	1,728,428	2,429,819	2,429,819	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$8,000 under \$9,000.....	1,379,746	1,728,428	2,429,819	2,429,819	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$9,000 under \$10,000.....	1,379,746	1,728,428	2,429,819	2,429,819	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$10,000 under \$11,000.....	1,379,746	1,728,428	2,429,819	2,429,819	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$11,000 under \$12,000.....	1,379,746	1,728,428	2,429,819	2,429,819	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$12,000 under \$13,000.....	1,379,746	1,728,428	2,429,819	2,429,819	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$13,000 under \$14,000.....	1,379,746	1,728,428	2,429,819	2,429,819	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$14,000 under \$15,000.....	1,379,746	1,728,428	2,429,819	2,429,819	311,430	893,468	2,363,998	1,853,412	1,498,533	286,037
\$15,000 under \$20,000.....	899,562	1,641,753	1,973,654	1,024,129	2,245,373	326,049	13,643,204	1,938,103	9,501,396	8,792
\$20,000 under \$25,000.....	353,841	7,868,028	817,030	5,886,183	1,455,453	324,546	17,207,526	3,853,815	11,702,877	1,796,442
\$25,000 under \$30,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$30,000 under \$35,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$35,000 under \$40,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$40,000 under \$45,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$45,000 under \$50,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$50,000 under \$55,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$55,000 under \$60,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$60,000 under \$65,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$65,000 under \$70,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$70,000 under \$75,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$75,000 under \$80,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$80,000 under \$85,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$85,000 under \$90,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$90,000 under \$95,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$95,000 under \$100,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$100,000 under \$105,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$105,000 under \$110,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$110,000 under \$115,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$115,000 under \$120,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$120,000 under \$125,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$125,000 under \$130,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$130,000 under \$135,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$135,000 under \$140,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$140,000 under \$145,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$145,000 under \$150,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$150,000 under \$155,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$155,000 under \$160,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$160,000 under \$165,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$165,000 under \$170,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$170,000 under \$175,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$175,000 under \$180,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$180,000 under \$185,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$185,000 under \$190,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$190,000 under \$195,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$195,000 under \$200,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$200,000 under \$205,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$205,000 under \$210,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$210,000 under \$215,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$215,000 under \$220,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$220,000 under \$225,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$225,000 under \$230,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$230,000 under \$235,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$235,000 under \$240,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$240,000 under \$245,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$245,000 under \$250,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$250,000 under \$255,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$255,000 under \$260,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$260,000 under \$265,000.....	15,480	7,743,666	270,467	6,233,092	2,594,469	106,545	6,964,754	1,256,786	5,631,684	1,796,442
\$265,000 under \$270,000.....	15,480	7,743,6								

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 13.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX—ALL RETURNS, RETURNS WITH STANDARD DEDUCTION, AND RETURNS WITH ITEMIZED DEDUCTIONS, BY ADJUSTED GROSS INCOME CLASSES AND MARITAL STATUS OF TAXPAYER—Continued

Adjusted gross income classes	Returns of heads of household					Returns of surviving spouse					Returns of single persons not head of household or surviving spouse				
	Number of returns	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax after credits (dollars)	Number of returns	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax after credits (dollars)	Number of returns	Adjusted gross income (thousand dollars)	Exemptions (thousand dollars)	Taxable income (thousand dollars)	Income tax after credits (dollars)
Grand total.....	976,115	5,398,080	1,330,028	2,910,653	693,445	377,949	780,592	270,746	335,392	74,877	3,081,679	18,452,112	3,254,923	11,370,354	2,865,331
Taxable returns, total.....	901,648	5,297,767	1,216,991	2,906,326	693,445	339,231	700,134	212,236	333,997	74,877	3,407,931	17,365,725	3,663,693	11,071,331	2,865,331
\$200 under \$1,000.....	(1)	882	(2)	882	(2)	(2)	882	(2)	882	(2)	54,253	47,645	32,552	4,989	973
\$1,000 under \$2,000.....	23,342	41,588	13,127	9,269	1,796	1,796	9,269	2,884	1,132	246	296	270,033	13,744	18,787	11,910
\$2,000 under \$3,000.....	46,540	106,088	51,173	27,119	5,245	10,471	23,813	12,665	4,883	955	294,886	667,067	372,724	276,432	54,063
\$3,000 under \$4,000.....	53,901	166,797	65,934	38,926	8,826	16,260	39,712	17,764	11,681	2,216	339,838	809,959	396,241	469,708	84,165
\$4,000 under \$5,000.....	80,401	269,136	106,299	95,423	18,744	15,693	50,786	21,764	15,719	3,064	372,088	1,014,237	548,431	644,803	104,792
\$5,000 under \$6,000.....	84,802	317,990	118,294	126,708	25,793	13,256	49,787	19,178	17,313	3,410	377,000	1,230,643	633,012	703,143	135,792
\$6,000 under \$7,000.....	102,754	436,155	138,460	160,689	40,089	11,850	50,667	18,803	21,313	4,237	277,227	1,160,946	218,400	702,404	137,282
\$7,000 under \$8,000.....	127,928	457,521	153,980	213,069	43,886	14,316	67,865	23,990	26,638	5,164	207,997	1,186,351	201,950	747,716	150,118
\$8,000 under \$9,000.....	163,246	898,484	227,537	478,900	96,772	18,795	100,700	31,723	48,079	9,617	407,096	2,232,660	319,645	1,469,025	299,716
\$9,000 under \$10,000.....	96,973	623,444	136,181	381,433	73,346	12,143	77,938	21,678	40,393	7,941	230,589	1,488,672	181,479	1,023,420	215,641
\$10,000 under \$11,000.....	32,760	272,678	43,799	175,177	36,493	5,812	33,332	7,332	15,793	1,866	76,384	534,900	113,727	384,173	158,765
\$11,000 under \$12,000.....	38,250	272,678	43,799	175,177	36,493	5,812	33,332	7,332	15,793	1,866	76,384	534,900	113,727	384,173	158,765
\$12,000 under \$13,000.....	11,467	123,133	17,093	79,797	17,026	971	30,213	1,697	6,166	1,245	30,891	273,256	26,489	135,569	53,917
\$13,000 under \$14,000.....	6,481	97,268	12,667	65,727	14,777	937	10,772	1,867	5,079	1,325	22,665	259,599	23,213	136,980	4,785
\$14,000 under \$15,000.....	6,125	76,215	9,552	51,069	11,227	662	7,469	1,205	3,673	1,003	17,846	224,301	22,343	161,113	39,018
\$15,000 under \$20,000.....	4,688	63,098	7,134	42,184	9,674	502	6,724	803	4,778	(3)	13,748	185,330	12,924	139,488	33,316
\$20,000 under \$25,000.....	3,078	44,716	4,597	32,982	7,872	(3)	(3)	(3)	(3)	(3)	11,423	165,480	11,016	123,574	30,815
\$25,000 under \$30,000.....	10,631	183,425	16,772	131,814	33,124	736	12,794	1,365	9,213	2,168	37,996	650,994	36,020	485,973	134,735
\$30,000 under \$35,000.....	4,223	102,113	6,960	78,329	22,269	468	10,243	883	7,481	1,784	19,462	439,278	19,314	335,609	106,149
\$35,000 under \$40,000.....	2,024	57,577	3,223	40,856	11,457	145	5,076	(2)	3,036	(3)	31,458	226,143	32,545	192,061	52,061
\$40,000 under \$45,000.....	2,723	32,697	442	25,311	48,597	23	2,807	41	2,227	1,121	1,506	180,637	1,625	138,578	79,447
\$45,000 under \$50,000.....	88	14,991	137	11,326	6,693	9	1,569	16	1,159	451	598	157,264	667	79,284	67,618
\$50,000 under \$55,000.....	89	24,604	132	17,946	10,698	7	2,150	13	1,592	1,013	670	189,798	754	140,822	89,256
\$55,000 under \$60,000.....	24	16,368	41	12,668	8,298	2	1,438	-	-	-	100	69,261	110	51,402	33,151
\$60,000 under \$65,000.....	7	11,521	10	10,734	5,489	-	-	-	-	-	60	148,991	65	117,582	75,629
Non-taxable returns, total.....	72,467	170,313	113,037	2,329	-	38,718	80,448	58,310	1,195	-	273,948	1,089,387	591,232	65,135	-
Under \$600.....	4,883	3,187	3,948	-	-	(2)	(2)	(2)	-	-	18,031	6,579	17,284	101	-
\$600 under \$1,000.....	12,425	16,612	15,190	-	-	8,298	10,761	8,418	-	-	134,586	92,748	78,684	101	-
\$1,000 under \$1,500.....	17,030	22,156	22,156	-	-	8,991	15,298	11,886	-	-	137,411	270,048	136,891	671	-
\$1,500 under \$2,000.....	14,462	35,155	21,918	(2)	-	7,805	17,466	13,313	(2)	-	131,972	226,791	148,802	4,317	-
\$2,000 under \$2,500.....	8,198	22,615	16,648	-	-	4,646	12,553	9,014	-	-	73,784	161,262	87,812	11,225	-
\$2,500 under \$3,000.....	8,127	26,488	17,035	-	-	3,559	11,817	7,235	-	-	39,990	109,424	49,684	16,471	-
\$3,000 under \$3,500.....	3,752	13,929	8,710	-	-	-	-	-	-	-	21,548	69,531	25,498	13,190	-
\$3,500 under \$4,000.....	3,300	25,608	7,382	(2)	-	2,552	11,121	5,465	(2)	-	15,317	57,644	22,233	9,927	-
\$4,000 under \$4,500.....	558,92	1,912,423	763,599	719,979	143,311	129,515	278,979	182,025	101,125	19,675	2,879,070	7,984,398	3,224,102	3,702,381	710,917
\$4,500 under \$5,000.....	355,888	2,303,944	1,332,104	274,136	494,992	42,456	377,924	77,717	141,693	28,315	1,611,653	5,924,713	728,376	4,000,028	848,773
\$5,000 under \$5,500.....	59,735	1,181,569	91,457	698,570	275,798	5,938	123,709	10,384	91,974	26,887	199,256	4,642,061	192,445	3,424,945	1,305,641

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."
 Adjusted gross income is the total income less the standard deduction or itemized deductions, whichever is the greater.
 Exemptions are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Table 14.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns itemized deductions	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Contributions			Interest paid			Taxes			Medical and dental expense			Other deductions (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns taxable income
				Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)			
Grand total.....	26,453,106	212,719,691	41,660,909	25,144,355	7,516,088	20,593,687	10,270,170	24,123,337	13,044,911	16,960,993	6,079,699	5,144,041	4,760,750	53,006,681	1,867,062			
Taxable returns, total.....	24,351,172	206,519,431	38,768,964	23,398,328	7,095,434	19,498,765	9,707,170	24,123,337	12,417,028	14,591,857	5,144,041	4,760,750	53,006,681	1,867,062				
\$600 under \$1,000.....	22,586	51,399	10,693	46,699	3,295	9,491	662	208,571	13,460	28,062	2,668	1,367	24,985	384				
\$1,000 under \$2,000.....	228,398	277,119	74,402	193,193	16,943	66,600	5,192	208,571	13,460	28,062	2,668	1,367	24,985	384				
\$2,000 under \$4,000.....	397,480	683,232	176,994	335,182	35,766	126,888	18,453	362,178	46,658	342,471	50,520	23,601	307,625	507				
\$4,000 under \$2,500.....	325,591	1,193,032	295,594	474,372	57,101	262,660	32,541	507,560	79,213	377,025	87,256	39,383	505,622	307				
\$2,500 under \$3,000.....	718,721	1,983,162	476,447	664,349	91,431	401,148	67,293	697,128	129,166	493,031	127,762	61,476	797,325	325				
\$3,000 under \$3,500.....	880,444	2,869,552	661,380	899,024	119,801	537,608	104,263	1,051,256	252,032	731,963	203,893	115,626	1,156,921	325				
\$3,500 under \$4,000.....	1,066,370	4,008,493	897,457	990,459	161,602	712,077	138,144	1,051,256	252,032	731,963	203,893	115,626	1,156,921	325				
\$4,000 under \$4,500.....	1,142,669	4,162,669	959,168	1,142,669	1,142,669	959,168	959,168	1,142,669	1,142,669	959,168	959,168	959,168	1,142,669	325				
\$4,500 under \$5,000.....	1,253,169	4,253,169	1,253,169	1,253,169	1,253,169	1,253,169	1,253,169	1,253,169	1,253,169	1,253,169	1,253,169	1,253,169	1,253,169	325				
\$5,000 under \$6,000.....	1,317,766	3,886,898	2,986,910	1,317,766	2,986,910	2,986,910	2,986,910	1,317,766	2,986,910	2,986,910	2,986,910	2,986,910	1,317,766	325				
\$6,000 under \$7,000.....	2,000,132	7,000,132	2,000,132	2,000,132	7,000,132	7,000,132	7,000,132	2,000,132	7,000,132	7,000,132	7,000,132	7,000,132	2,000,132	325				
\$7,000 under \$8,000.....	2,000,132	7,000,132	2,000,132	2,000,132	7,000,132	7,000,132	7,000,132	2,000,132	7,000,132	7,000,132	7,000,132	7,000,132	2,000,132	325				
\$8,000 under \$9,000.....	2,000,132	7,000,132	2,000,132	2,000,132	7,000,132	7,000,132	7,000,132	2,000,132	7,000,132	7,000,132	7,000,132	7,000,132	2,000,132	325				
\$9,000 under \$10,000.....	2,000,132	7,000,132	2,000,132	2,000,132	7,000,132	7,000,132	7,000,132	2,000,132	7,000,132	7,000,132	7,000,132	7,000,132	2,000,132	325				
\$10,000 under \$11,000.....	2,000,132	7,000,132	2,000,132	2,000,132	7,000,132	7,000,132	7,000,132	2,000,132	7,000,132	7,000,132	7,000,132	7,000,132	2,000,132	325				
\$11,000 under \$12,000.....	2,000,132	7,000,132	2,000,132	2,000,132	7,000,132	7,000,132	7,000,132	2,000,132	7,000,132	7,000,132	7,000,132	7,000,132	2,000,132	325				
\$12,000 under \$13,000.....	2,000,132	7,000,132	2,000,132	2,000,132	7,000,132	7,000,132	7,000,132	2,000,132	7,000,132	7,000,132	7,000,132	7,000,132	2,000,132	325				
\$13,000 under \$14,000.....	2,000,132	7,000,132	2,000,132	2,000,132	7,000,132	7,000,132	7,000,132	2,000,132	7,000,132	7,000,132	7,000,132	7,000,132	2,000,132	325				
\$14,000 under \$15,000.....	2,000,132	7,000,132	2,000,132	2,000,132	7,000,132	7,000,132	7,000,132	2,000,132	7,000,132	7,000,132	7,000,132	7,000,132	2,000,132	325				
\$15,000 under \$20,000.....	859,562	3,644,753	2,427,770	848,269	458,480	710,801	598,495	848,269	458,480	710,801	598,495	848,269	458,480	325				
\$20,000 under \$30,000.....	490,495	1,609,028	1,253,150	488,824	550,901	362,895	438,706	490,495	550,901	362,895	438,706	490,495	550,901	325				
\$30,000 under \$50,000.....	117,796	7,743,686	1,243,127	116,297	330,826	81,052	217,596	117,796	330,826	81,052	217,596	117,796	330,826	325				
\$50,000 under \$100,000.....	15,880	1,844,199	344,986	15,273	111,760	10,627	59,754	15,880	111,760	10,627	59,754	15,880	111,760	325				
\$100,000 under \$200,000.....	4,963	849,460	175,808	4,917	65,946	3,454	27,980	4,963	65,946	3,454	27,980	4,963	65,946	325				
\$200,000 under \$500,000.....	5,669	1,432,196	327,240	5,028	143,161	3,291	49,407	5,669	143,161	3,291	49,407	5,669	143,161	325				
\$500,000 under \$1,000,000.....	342	532,165	113,753	798	56,446	601	18,263	342	56,446	601	18,263	342	56,446	325				
\$1,000,000 or more.....	2,099,933	6,234,260	2,911,945	1,746,027	420,654	1,094,922	567,291	1,923,627	627,883	1,498,236	934,658	361,459	4,238,674	1,867,062				
Non-taxable returns, total.....	2,102,934	10,199,260	2,911,945	1,746,027	420,654	1,094,922	567,291	1,923,627	627,883	1,498,236	934,658	361,459	4,238,674	1,867,062				
Under \$600.....	36,545	11,838	27,492	29,431	3,676	16,097	6,644	28,764	7,188	7,188	7,188	7,188	28,764	365				
\$600 under \$1,000.....	236,669	307,304	156,992	186,998	20,016	66,092	18,204	123,311	19,422	87,767	24,633	7,961	3,792	1,867,062				
\$1,000 under \$1,500.....	236,669	307,304	156,992	186,998	20,016	66,092	18,204	123,311	19,422	87,767	24,633	7,961	3,792	1,867,062				
\$1,500 under \$2,000.....	286,249	691,949	300,697	288,403	23,211	76,168	18,770	200,568	39,324	159,586	63,603	12,669	221,430	325				
\$2,000 under \$2,500.....	300,697	691,949	300,697	288,403	23,211	76,168	18,770	200,568	39,324	159,586	63,603	12,669	221,430	325				
\$2,500 under \$3,000.....	232,322	696,995	288,169	213,091	41,038	136,681	44,670	234,010	69,568	106,546	22,747	511,063	219,179	325				
\$3,000 under \$3,500.....	217,555	708,447	288,169	213,091	41,038	136,681	44,670	234,010	69,568	106,546	22,747	511,063	219,179	325				
\$3,500 under \$4,000.....	171,821	286,927	286,927	160,661	160,661	160,661	160,661	171,821	286,927	286,927	286,927	286,927	171,821	325				
\$4,000 under \$4,500.....	171,821	286,927	286,927	160,661	160,661	160,661	160,661	171,821	286,927	286,927	286,927	286,927	171,821	325				
\$4,500 under \$5,000.....	101,624	483,233	134,732	88,546	22,834	78,345	49,995	96,718	39,557	73,270	26,207	21,000	313,565	325				
\$5,000 or more.....	247,160	1,533,828	858,858	196,371	140,867	171,874	194,825	209,615	140,867	171,874	194,825	209,615	140,867	325				
Returns under \$5,000.....	6,266,321	27,170,328	7,136,126	7,136,126	7,136,126	7,136,126	7,136,126	6,266,321	27,170,328	7,136,126	7,136,126	7,136,126	6,266,321	1,867,062				
Returns \$5,000 under \$10,000.....	12,789,314	51,271,458	18,283,903	12,789,314	18,283,903	18,283,903	18,283,903	12,789,314	51,271,458	18,283,903	18,283,903	18,283,903	12,789,314	1,867,062				
Returns \$10,000 or more.....	5,992,770	94,311,905	16,240,810	5,136,753	2,096,017	4,917,860	5,082,342	5,136,753	2,096,017	4,917,860	5,082,342	5,136,753	2,096,017	1,867,062				

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 14. — RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxable income		Income tax before credits		Dividends received		Retirement income		Investment credit		Foreign tax paid		Other tax credits		Income tax after credits		Self-employment tax	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Grand total.....	24,584,024	119,188,720	29,453,707	2,859,861	291,147	723,258	779,528	115,726	779,528	115,726	89,611	31,728	14,134	28,882,677	3,000,695	463,271	2,546,238	413,497
Taxable returns, total.....	24,351,712	119,052,462	29,434,979	2,868,743	288,387	723,258	779,528	115,726	779,528	115,726	89,611	31,728	14,134	28,882,677	3,000,695	463,271	2,546,238	413,497
\$400 under \$1,000.....	58,326	5,433	1,066	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,060	5,066	199	1,060	199
\$1,000 under \$1,500.....	223,288	68,192	13,594	16,296	99	99	99	99	99	99	99	99	99	13,511	24,014	5,199	13,511	5,199
\$1,500 under \$2,000.....	321,280	200,980	39,872	31,080	335	335	335	335	335	335	335	335	335	39,872	24,014	5,199	39,872	5,199
\$2,000 under \$2,500.....	325,551	394,757	78,425	46,988	469	469	469	469	469	469	469	469	469	78,425	76,853	5,199	78,425	5,199
\$2,500 under \$3,000.....	718,271	171,190	147,763	50,291	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	147,763	136,971	9,261	147,763	9,261
\$3,000 under \$3,500.....	1,880,444	1,077,977	215,567	127,731	4,273	4,273	4,273	4,273	4,273	4,273	4,273	4,273	4,273	215,567	202,135	27,441	215,567	27,441
\$3,500 under \$4,000.....	1,866,166	1,077,977	215,567	127,731	4,273	4,273	4,273	4,273	4,273	4,273	4,273	4,273	4,273	215,567	202,135	27,441	215,567	27,441
\$4,000 under \$4,500.....	1,298,111	710,436	140,034	79,642	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	140,034	138,993	20,986	140,034	20,986
\$4,500 under \$5,000.....	1,314,827	710,436	140,034	79,642	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	140,034	138,993	20,986	140,034	20,986
\$5,000 under \$5,500.....	1,319,776	749,639	156,588	104,139	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	5,054	156,588	151,410	25,199	156,588	25,199
\$5,500 under \$6,000.....	1,312,447	9,325,820	1,888,418	165,746	6,054	6,054	6,054	6,054	6,054	6,054	6,054	6,054	6,054	1,888,418	1,868,315	27,441	1,888,418	27,441
\$6,000 under \$6,500.....	2,712,103	4,010,653	2,040,653	162,656	5,336	5,336	5,336	5,336	5,336	5,336	5,336	5,336	5,336	2,040,653	2,021,956	27,441	2,040,653	27,441
\$6,500 under \$7,000.....	2,060,112	9,396,602	1,824,850	5,255	27,363	5,255	5,255	5,255	5,255	5,255	5,255	5,255	5,255	1,824,850	1,798,369	27,441	1,824,850	27,441
\$7,000 under \$7,500.....	1,357,845	8,414,616	1,741,284	242,709	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	5,429	1,741,284	1,726,369	27,441	1,741,284	27,441
\$7,500 under \$8,000.....	1,219,231	7,620,959	1,991,133	133,533	5,372	5,372	5,372	5,372	5,372	5,372	5,372	5,372	5,372	1,991,133	1,973,803	27,441	1,991,133	27,441
\$8,000 under \$8,500.....	884,234	3,200,250	1,337,324	122,645	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	5,680	1,337,324	1,324,028	27,441	1,337,324	27,441
\$8,500 under \$9,000.....	456,582	1,607,420	630,420	101,906	6,026	6,026	6,026	6,026	6,026	6,026	6,026	6,026	6,026	630,420	624,504	27,441	630,420	27,441
\$9,000 under \$9,500.....	343,882	3,353,883	764,940	92,485	5,566	5,566	5,566	5,566	5,566	5,566	5,566	5,566	5,566	764,940	754,225	27,441	764,940	27,441
\$9,500 under \$10,000.....	895,545	10,240,129	2,300,138	317,138	24,481	24,481	24,481	24,481	24,481	24,481	24,481	24,481	24,481	2,300,138	2,281,819	27,441	2,300,138	27,441
\$10,000 under \$10,500.....	353,461	5,806,183	1,490,643	187,213	20,845	20,845	20,845	20,845	20,845	20,845	20,845	20,845	20,845	1,490,643	1,475,453	27,441	1,490,643	27,441
\$10,500 under \$11,000.....	495,645	12,912,937	4,039,069	333,145	65,767	65,767	65,767	65,767	65,767	65,767	65,767	65,767	65,767	4,039,069	3,988,028	27,441	4,039,069	27,441
\$11,000 under \$11,500.....	117,796	6,235,092	2,666,749	100,252	52,159	52,159	52,159	52,159	52,159	52,159	52,159	52,159	52,159	2,666,749	2,648,504	27,441	2,666,749	27,441
\$11,500 under \$12,000.....	15,480	1,469,329	759,580	14,255	43,673	43,673	43,673	43,673	43,673	43,673	43,673	43,673	43,673	759,580	748,454	27,441	759,580	27,441
\$12,000 under \$12,500.....	4,863	663,047	369,829	4,651	9,886	9,886	9,886	9,886	9,886	9,886	9,886	9,886	9,886	369,829	366,056	27,441	369,829	27,441
\$12,500 under \$13,000.....	5,069	1,097,385	649,671	4,832	17,971	17,971	17,971	17,971	17,971	17,971	17,971	17,971	17,971	649,671	646,088	27,441	649,671	27,441
\$13,000 under \$13,500.....	342	524,512	231,627	331	7,579	7,579	7,579	7,579	7,579	7,579	7,579	7,579	7,579	231,627	231,627	27,441	231,627	27,441
Notable returns, total.....	232,972	186,288	39,128	91,118	2,560	105,621	21,466	55,346	11,924	2,442	2,413	1,456	49,780	484,437	49,780	484,437	49,780	484,437
Under \$400.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$400 under \$1,000.....	5,039	761	169	169	169	169	169	169	169	169	169	169	169	5,039	3,725	229	5,039	229
\$1,000 under \$1,500.....	25,749	761	169	169	169	169	169	169	169	169	169	169	169	25,749	20,004	4	25,749	4
\$1,500 under \$2,000.....	33,962	14,704	2,923	15,229	231	231	231	231	231	231	231	231	231	33,962	34,811	2,317	33,962	2,317
\$2,000 under \$2,500.....	33,943	28,327	4,033	11,950	253	253	253	253	253	253	253	253	253	33,943	34,811	2,317	33,943	2,317
\$2,500 under \$3,000.....	33,943	28,327	4,033	11,950	253	253	253	253	253	253	253	253	253	33,943	34,811	2,317	33,943	2,317
\$3,000 under \$3,500.....	29,865	23,945	4,777	11,357	487	487	487	487	487	487	487	487	487	29,865	34,811	2,317	29,865	2,317
\$3,500 under \$4,000.....	17,075	12,917	2,973	4,546	94	94	94	94	94	94	94	94	94	17,075	34,811	2,317	17,075	2,317
\$4,000 under \$4,500.....	17,075	12,917	2,973	4,546	94	94	94	94	94	94	94	94	94	17,075	34,811	2,317	17,075	2,317
\$4,500 under \$5,000.....	35,112	73,054	16,185	24,732	247	247	247	247	247	247	247	247	247	35,112	34,811	2,317	35,112	2,317
\$5,000 or more.....	12,621,435	8,741,905	1,757,438	516,941	12,026	355,117	43,229	142,417	10,139	6,158	521	1,072	1,691,055	1,691,055	1,691,055	1,691,055	1,691,055	1,691,055
Returns \$5,000 under \$10,000.....	12,621,435	8,741,905	1,757,438	516,941	12,026	355,117	43,229	142,417	10,139	6,158	521	1,072	1,691,055	1,691,055	1,691,055	1,691,055	1,691,055	1,691,055
Returns \$10,000 or more.....	5,362,591	63,785,953	18,584,516	1,271,426	21,703	247,725	28,840	286,470	81,330	67,576	29,146	12,048	18,181,316	18,181,316	18,181,316	18,181,316	18,181,316	18,181,316

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Estimates are not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (thousand dollars)	Salaries and wages (net)		Business, farm, or profession		Net loss		Net gain		Sales of capital assets	
	(1)	(2)	(3)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
Grand total.....	26,451,102	88,344,473	212,753,691	22,080,633	166,106,568	3,068,290	16,409,610	712,141	1,129,831	2,227,316	5,149,194	1,172,178	779,106
Taxable returns, total.....	24,351,137	81,280,039	205,219,431	22,080,633	162,753,334	2,628,630	15,494,363	591,939	880,257	2,227,316	4,898,129	1,080,442	771,396
\$600 under \$1,000.....	58,266	58,266	51,399	47,265	39,134	5,986	3,842	(1)	2,693	792	3,833	(1)	(1)
\$1,000 under \$2,000.....	38,880	38,880	64,213	31,298	51,567	24,669	38,462	2,293	12,535	12,535	8,386	5,569	5,569
\$2,000 under \$3,000.....	339,880	841,701	649,232	311,298	921,567	244,691	504,924	9,810	27,463	27,463	11,790	8,797	5,766
\$3,000 under \$4,000.....	529,551	1,193,032	433,022	433,022	921,789	66,046	106,644	12,908	9,810	27,463	11,790	8,797	5,766
\$4,000 under \$5,000.....	718,271	1,329,293	1,081,162	695,444	1,659,764	89,893	169,419	20,472	38,862	43,969	18,367	10,397	10,397
\$5,000 under \$6,000.....	889,644	1,881,525	1,289,352	757,352	2,310,311	121,222	265,619	24,385	28,674	59,513	16,180	11,997	11,997
\$6,000 under \$7,000.....	1,066,370	2,594,868	1,038,453	929,985	3,390,415	125,428	298,211	32,364	29,845	72,015	44,368	29,512	18,215
\$7,000 under \$8,000.....	1,209,211	3,594,986	1,151,137	1,396,357	4,337,162	139,357	399,189	39,407	69,675	44,934	41,964	27,060	17,507
\$8,000 under \$9,000.....	1,314,827	3,866,129	1,250,769	1,192,990	5,387,480	151,936	417,728	38,355	33,354	66,533	41,447	30,573	20,509
\$9,000 under \$10,000.....	3,137,766	10,413,247	10,413,247	2,927,941	15,504,591	289,974	867,272	79,480	64,225	156,618	97,817	70,361	46,310
\$10,000 under \$11,000.....	3,123,447	11,437,398	10,260,641	2,953,913	18,314,372	266,936	937,270	70,535	97,779	166,227	104,171	81,960	43,861
\$11,000 under \$12,000.....	2,712,088	10,428,995	9,201,371	2,582,761	18,255,166	276,146	876,146	68,211	104,761	166,227	104,171	81,960	43,861
\$12,000 under \$13,000.....	2,638,400	9,542,920	8,542,920	2,479,285	17,779,289	262,114	804,137	65,317	97,779	166,227	104,171	81,960	43,861
\$13,000 under \$14,000.....	452,882	1,697,280	6,100,421	408,283	5,068,892	24,920	429,949	8,866	15,338	77,258	40,603	25,399	23,063
\$14,000 under \$15,000.....	343,861	1,295,898	4,975,632	317,941	4,751,513	47,513	406,686	8,359	13,302	65,873	76,130	35,801	35,801
\$15,000 under \$20,000.....	859,562	3,289,756	14,641,753	712,207	10,400,629	159,207	1,747,683	23,211	45,739	216,278	338,805	124,868	84,189
\$20,000 under \$25,000.....	353,821	1,362,683	7,868,028	259,324	4,473,073	190,868	1,372,415	11,448	50,999	121,232	284,303	68,688	50,011
\$25,000 under \$30,000.....	459,542	1,940,463	16,032,408	328,722	7,283,819	140,683	3,291,511	19,757	72,175	205,495	338,805	131,574	100,774
\$30,000 under \$35,000.....	564,763	2,464,463	20,464,463	408,283	10,400,629	159,207	1,747,683	23,211	45,739	216,278	338,805	124,868	84,189
\$35,000 under \$40,000.....	15,480	56,473	1,848,199	10,107	45,598,468	2,353	1,126,189	1,667	29,322	10,481	322,685	3,331	2,902
\$40,000 under \$50,000.....	4,963	17,675	659,460	3,250	187,915	246	30,642	69	16,130	2,648	293,344	957	794
\$50,000 under \$60,000.....	5,069	17,719	1,532,165	3,537	258,662	49	2,211	83	27,189	4,682	480,777	716	637
\$60,000 under \$70,000.....	800	2,779	1,332,165	222	37,362	49	3,518	180	12,345	681	271,444	74	64
\$70,000 under \$80,000.....	342	1,108	670,146	222	13,789	26	7,292	95	10,481	306	371,331	31	28
\$80,000 under \$90,000.....	2,099,933	7,084,464	6,234,260	1,187,456	3,353,234	439,660	915,247	130,202	249,774	384,226	261,065	92,736	63,710
Non-taxable returns, total.....	2,099,933	7,084,464	6,234,260	1,187,456	3,353,234	439,660	915,247	130,202	249,774	384,226	261,065	92,736	63,710
Under \$600.....	36,045	208,788	111,838	12,923	18,376	8,244	5,172	6,993	16,102	3,355	4,544	4,200	2,459
\$600 under \$1,000.....	147,688	798,768	119,794	177,979	70,866	24,099	16,693	6,786	6,786	13,355	13,355	7,022	3,691
\$1,000 under \$2,000.....	284,264	600,949	1,297,568	188,772	58,332	75,765	15,925	13,972	13,972	29,000	31,573	16,662	8,169
\$2,000 under \$3,000.....	303,978	897,072	681,045	155,244	306,807	62,686	99,383	14,474	19,312	38,972	15,185	9,820	7,272
\$3,000 under \$4,000.....	259,935	814,772	696,995	139,790	312,854	54,167	99,458	11,727	17,866	34,865	25,598	8,260	5,632
\$4,000 under \$5,000.....	217,255	814,772	705,447	137,681	384,441	51,359	117,737	13,328	18,599	31,144	26,937	14,607	11,887
\$5,000 under \$6,000.....	177,603	767,528	662,821	116,526	380,737	41,043	103,768	11,346	19,138	26,471	19,790	7,773	5,705
\$6,000 under \$7,000.....	127,563	690,824	536,036	88,084	266,184	31,262	93,779	8,117	23,000	26,471	19,790	7,773	5,705
\$7,000 under \$8,000.....	100,000	536,036	416,036	88,084	266,184	31,262	93,779	8,117	23,000	26,471	19,790	7,773	5,705
\$8,000 under \$9,000.....	214,160	1,271,050	1,335,628	153,761	893,961	42,023	190,636	12,689	75,412	30,769	94,525	14,602	10,645
\$9,000 under \$10,000.....	8,268,321	20,394,940	27,170,328	6,532,642	21,030,598	1,166,936	2,427,283	285,744	329,704	639,564	373,701	220,444	167,494
\$10,000 under \$11,000.....	5,293,770	20,883,100	94,311,905	4,665,196	62,231,027	777,389	10,038,595	138,023	539,034	1,089,025	4,234,348	292,068	438,348

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income classes

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Royalties			Partnership			Estate and trusts			Other sources	Exempt income					
	Net loss		Net profit	Net loss		Income	Loss									
	Number of returns	Amount (Thousands of dollars)		Number of returns	Amount (Thousands of dollars)		Number of returns	Amount (Thousands of dollars)								
Grand total.....	224,540	406,521	18,761	53,477	871,464	7,716,784	228,424	485,020	277,707	518,805	17,071	20,764	1,756,593	53,006,681	1,662,021	48,768,007
Non-taxable returns, total.....	193,432	374,894	17,085	49,001	871,464	7,521,638	205,363	407,777	246,288	480,864	14,244	15,975	1,662,021	48,768,007		
\$600 under \$1,000.....	(1)	(1)			4,095	3,960		2,487		(1)				1,875	34,984	
\$1,000 under \$1,500.....	2,380	6,676			5,829	6,633		2,226		2,707	2,241			8,789	136,256	
\$1,500 under \$2,000.....	2,907	2,221			9,008	15,711				3,166	1,712			12,275	307,255	
\$2,000 under \$2,500.....														15,451	505,064	
\$2,500 under \$3,000.....	4,516	2,919			12,898	21,946	2,887	4,188	2,773	2,773	2,318			31,532	797,525	
\$3,000 under \$3,500.....	2,925				17,104	37,395	4,657	3,889	4,260	3,760	3,760			11,301	179,129	
\$3,500 under \$4,000.....	4,792	2,332			21,815	48,178	5,568	5,272	7,925	9,186	9,186			39,654	1,556,921	
\$4,000 under \$4,500.....	4,482	5,211			25,815	68,982	4,174	2,588	8,692	6,605	8,692			38,653	1,719,992	
\$4,500 under \$5,000.....	6,988	5,943			28,210	90,377	4,281	2,994	6,050	5,946	5,946			50,153	2,353,677	
\$5,000 under \$6,000.....	16,348	6,025			60,506	194,173	15,696	11,915	11,574	16,232	16,232			99,376	6,207,948	
\$6,000 under \$7,000.....	14,867	6,771			99,013	203,932	12,459	7,790	18,538	18,187	18,187			93,196	6,862,415	
\$7,000 under \$8,000.....	12,920	6,382			60,998	127,070	15,664	13,740	13,963	12,578	12,578			70,214	6,256,897	
\$8,000 under \$9,000.....	10,121	11,778			49,089	195,166	12,292	13,300	13,685	15,153	15,153			87,025	4,761,076	
\$9,000 under \$10,000.....	9,747	11,597			42,434	194,418	11,981	11,326	10,133	5,327	5,327			64,613	3,579,581	
\$10,000 under \$11,000.....	8,422	8,622	7,961	823	39,092	191,080	9,606	11,361	10,208	10,597	655	615		37,357	2,805,543	
\$11,000 under \$12,000.....	8,926	8,483	9,335	368	34,991	187,096	9,385	11,946	10,007	14,599	669	218		44,420	2,524,534	
\$12,000 under \$13,000.....	5,560	7,697	479	187	25,829	164,162	7,777	7,180	8,285	13,212	836	513		41,188	1,018,368	
\$13,000 under \$15,000.....	5,757	7,630	569	935	24,028	176,107	5,853	5,728	7,149	12,547	836	513		37,378	777,515	
\$15,000 under \$20,000.....	19,354	37,780	2,445	5,024	92,119	796,676	20,931	36,950	25,812	48,138	1,846	1,241		155,988	1,971,894	
\$20,000 under \$25,000.....	11,118	20,420	1,074	1,436	61,365	699,274	14,260	31,875	18,274	43,816	1,846	1,241		155,988	1,971,894	
\$25,000 under \$30,000.....	22,308	80,683	3,866	11,104	122,592	2,198,841	27,446	81,545	33,809	99,821	3,264	3,264		311,551	1,164,278	
\$30,000 under \$35,000.....	8,016	13,076	1,327	7,273	36,488	1,137,138	9,904	56,785	13,599	70,005	1,991	1,991		166,177	2,702,467	
\$35,000 under \$40,000.....	1,628	19,314	350	3,437	4,828	243,281	1,739	18,255	2,399	19,240	190	878		37,229	31,884	
\$40,000 under \$45,000.....	535	12,523	143	2,284	1,438	95,044	674	15,025	949	8,362	83	357		12,174	10,605	
\$45,000 under \$50,000.....	128	11,311	20	2,469	1,141	15,144	547	22,559	971	15,520	107	562		10,571	10,571	
\$50,000 or more.....	51	6,528	20	2,257	70	9,385	86	5,779	73	5,104	36	275		5,206	1,667	
Non-taxable returns, total.....	31,088	31,627	1,676	4,416	78,934	195,146	23,061	77,243	31,419	37,941	2,827	5,189		94,572	4,238,674	
Under \$600.....	(1)	(1)			(1)	(1)										
\$600 under \$1,000.....	1,387	238			3,188	2,071	4,275	12,286	4,872	2,381				2,056	47,561	
\$1,000 under \$1,500.....	4,553	2,677			6,132	8,321								2,839	125,273	
\$1,500 under \$2,000.....	2,294	1,210			6,423	7,632	3,867	2,025	6,132	5,893				6,703	281,075	
\$2,000 under \$2,500.....					8,406	13,250				4,128				9,796	779,920	
\$2,500 under \$3,000.....	5,953	2,978	1,076	4,416	10,895	38,916	2,687	5,419	3,312	1,290				6,672	514,263	
\$3,000 under \$3,500.....	3,484	2,088			8,990	20,981								20,071	311,063	
\$3,500 under \$4,000.....	2,351	3,734			10,456	18,789								5,848	488,936	
\$4,000 under \$4,500.....	1,306	2,642			6,116	18,927								12,269	365,894	
\$4,500 under \$5,000.....	1,587	4,798			5,296	19,221								14,819	313,565	
\$5,000 or more.....	3,203	8,548			12,798	62,981	4,622	42,251	6,992	17,154				7,094	762,627	
Returns under \$5,000.....	57,898	47,035	2,806	2,063	190,830	425,277	42,503	58,149	62,492	54,840				5,044	12,234,163	
Returns \$5,000 under \$10,000.....	66,339	43,745	3,221	3,168	282,725	1,072,265	67,192	64,232	72,776	79,075				422,268	28,418,660	
Returns \$10,000 or more.....	100,333	315,721	12,734	48,245	476,743	6,219,242	118,728	362,619	142,459	364,890				1,015,981	12,949,858	

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns with taxable income	Taxable income		Income tax before credits (<i>Thousand dollars</i>)	Dividends received		Retirement income		Investment credit		Foreign taxes		Other tax credits		Income tax after credits (<i>Thousand dollars</i>)	Self-employment tax	
		Number of returns	Amount (<i>Thousand dollars</i>)		Number of returns	Amount (<i>Thousand dollars</i>)	Number of returns	Amount (<i>Thousand dollars</i>)	Number of returns	Amount (<i>Thousand dollars</i>)	Number of returns	Amount (<i>Thousand dollars</i>)	Number of returns	Amount (<i>Thousand dollars</i>)		Number of returns	Amount (<i>Thousand dollars</i>)
Grand total.....	1,867,062	24,586,044	119,188,750	29,453,707	2,859,861	291,147	723,558	94,330	779,258	118,989	89,611	31,758	54,782	34,882,677	3,000,695	463,277	
Taxable returns, total.....	2,351,172	119,032,462	29,453,707	29,453,707	2,768,743	388,587	957,937	94,330	713,862	107,465	87,169	28,845	52,015	32,678	2,546,238	413,497	
Under \$1,000.....	36,045	3,433	1,066	1,066	99	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	1,060	5,496	199	
\$1,000 under \$1,500.....	232,288	68,192	13,594	13,594	99	6,411	298	2,922	82	2,922	82	2,922	82	13,311	24,084	1,268	
\$1,500 under \$2,000.....	387,880	300,980	39,872	39,872	24,989	359	11,685	682	1,537	231	1,537	231	1,537	39,131	47,459	3,325	
\$2,000 under \$2,500.....	255,551	391,376	78,255	78,255	24,989	359	11,685	682	1,537	231	1,537	231	1,537	76,935	65,866	5,575	
\$2,500 under \$3,000.....	718,271	1,130,130	141,763	141,763	50,291	1,136	31,420	3,090	10,106	905	5,565	463	7,126	136,971	94,024	9,274	
\$3,000 under \$3,500.....	830,700	1,554,115	312,949	312,949	86,355	2,277	44,124	5,981	20,580	1,212	5,565	463	7,126	136,971	94,024	9,274	
\$3,500 under \$4,000.....	1,209,211	2,034,436	430,034	430,034	127,632	2,277	44,124	5,981	20,580	1,212	5,565	463	7,126	136,971	94,024	9,274	
\$4,000 under \$4,500.....	1,314,827	2,381,932	521,769	521,769	177,236	2,130	40,373	6,853	23,084	1,391	5,565	463	7,126	399,239	20,986	20,986	
\$4,500 under \$5,000.....	1,317,746	2,429,674	1,066,488	1,066,488	169,139	5,054	64,971	9,330	3,867	5,732	5,732	(3)	(3)	511,410	164,530	25,199	
\$5,000 under \$6,000.....	3,121,447	9,322,820	1,888,438	1,888,438	163,746	6,054	52,924	9,075	48,337	4,685	5,732	5,732	(3)	1,868,743	294,562	47,441	
\$6,000 under \$7,000.....	2,122,133	6,092,662	1,240,839	1,240,839	163,746	6,054	52,924	9,075	48,337	4,685	5,732	5,732	(3)	1,868,743	294,562	47,441	
\$7,000 under \$8,000.....	1,597,845	4,611,616	1,741,524	1,741,524	163,746	6,054	52,924	9,075	48,337	4,685	5,732	5,732	(3)	1,868,743	294,562	47,441	
\$8,000 under \$9,000.....	1,597,845	4,611,616	1,741,524	1,741,524	163,746	6,054	52,924	9,075	48,337	4,685	5,732	5,732	(3)	1,868,743	294,562	47,441	
\$9,000 under \$10,000.....	1,219,321	3,620,949	1,305,132	1,305,132	133,523	5,279	16,295	3,234	27,020	3,432	3,246	392	1,847	1,477,926	39,878	17,540	
\$10,000 under \$11,000.....	881,341	2,620,240	1,335,324	1,335,324	122,645	5,279	16,295	3,234	27,020	3,432	3,246	392	1,847	1,477,926	39,878	17,540	
\$11,000 under \$12,000.....	628,400	1,954,977	1,084,729	1,084,729	115,920	5,457	10,610	2,036	23,479	3,432	3,015	508	1,539	1,073,380	63,129	12,375	
\$12,000 under \$13,000.....	427,882	1,267,032	883,440	883,440	101,956	6,056	10,838	2,064	23,479	2,736	2,736	444	1,722	877,433	45,611	9,991	
\$13,000 under \$14,000.....	545,181	5,125,693	745,740	745,740	95,425	5,268	12,425	2,093	21,666	2,666	2,118	365	1,474	1,077,972	45,611	9,991	
\$14,000 under \$15,000.....	899,462	10,240,129	2,390,538	2,390,538	131,138	24,681	28,092	5,426	76,882	13,060	10,226	1,555	5,230	244,373	132,819	31,805	
\$15,000 under \$20,000.....	1,177,966	12,912,937	4,039,667	4,039,667	331,145	49,767	28,931	9,831	105,031	20,212	20,715	2,330	1,518	2,938,668	232,976	26,548	
\$20,000 under \$30,000.....	15,480	1,669,359	759,589	759,589	14,325	18,673	1,864	1,924	31,374	10,491	11,826	5,773	3,482	1,948,469	26,505	5,730	
\$30,000 under \$50,000.....	15,480	1,669,359	759,589	759,589	14,325	18,673	1,864	1,924	31,374	10,491	11,826	5,773	3,482	1,948,469	26,505	5,730	
\$50,000 under \$100,000.....	15,480	1,669,359	759,589	759,589	14,325	18,673	1,864	1,924	31,374	10,491	11,826	5,773	3,482	1,948,469	26,505	5,730	
\$100,000 under \$200,000.....	4,963	663,047	9,886	9,886	668	668	668	137	1,121	1,121	1,959	314	6,074	734,036	1,538	218	
\$200,000 under \$500,000.....	5,069	1,097,385	649,671	649,671	4,832	17,971	764	167	1,744	1,641	1,436	319	1,262	624,833	983	189	
\$500,000 under \$1,000,000.....	1,531	436,351	151,137	151,137	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	1,147	310,993	1,147	1,147	
\$1,000,000 or more.....	342	269,742	32,627	32,627	331	7,579	143	12	174	148	111	989	25	310,993	1,147	1,147	
Nontaxable returns, total.....	1,867,062	232,872	386,289	39,128	91,118	2,560	169,621	21,406	53,346	11,924	2,442	2,913	2,767	454,327	49,780	49,780	
Under \$400.....	36,045	(1)	(1)	20	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	3,725	229	229	
\$400 under \$1,000.....	146,484	5,039	961	1,066	12,277	146	19,988	679	4,095	170	(1)	(1)	(1)	20,354	914	914	
\$1,000 under \$1,500.....	231,420	23,022	4,762	1,066	12,277	146	19,988	679	4,095	170	(1)	(1)	(1)	20,354	914	914	
\$1,500 under \$2,000.....	270,116	33,962	4,824	2,923	15,229	231	28,087	2,297	5,182	396	(1)	(1)	(1)	54,831	3,770	3,770	
\$2,000 under \$2,500.....	219,179	33,962	4,824	2,923	15,229	231	28,087	2,297	5,182	396	(1)	(1)	(1)	54,831	3,770	3,770	
\$2,500 under \$3,000.....	182,952	34,303	23,867	4,763	11,959	231	28,087	2,297	5,182	396	(1)	(1)	(1)	54,831	3,770	3,770	
\$3,000 under \$3,500.....	179,192	34,303	23,867	4,763	11,959	231	28,087	2,297	5,182	396	(1)	(1)	(1)	54,831	3,770	3,770	
\$3,500 under \$4,000.....	147,840	29,965	23,945	4,777	11,357	467	23,548	3,163	6,423	617	(1)	(1)	(1)	49,007	6,604	6,604	
\$4,000 under \$4,500.....	110,468	17,075	12,917	2,973	4,546	467	10,383	1,986	6,700	893	(1)	(1)	(1)	35,884	2,653	2,653	
\$4,500 under \$5,000.....	84,737	13,667	10,468	2,973	4,546	467	10,383	1,986	6,700	893	(1)	(1)	(1)	35,884	2,653	2,653	
\$5,000 or more.....	179,059	35,102	71,054	16,185	12,918	16,281	16,281	4,268	16,435	7,752	1,849	2,853	1,241	49,866	9,021	9,021	
Retains under \$5,000.....	1,688,003	6,880,318	8,761,905	1,797,438	316,941	12,026	355,137	43,229	43,229	43,229	43,229	43,229	43,229	1,691,951	1,213,327	388,236	
Retains \$5,000 under \$10,000.....	108,079	12,621,435	44,662,962	9,111,953	815,044	27,421	220,725	43,667	43,667	43,667	43,667	43,667	43,667	9,010,366	8,839	177,156	
Retains \$10,000 or more.....	10,980	5,382,291	65,783,833	18,884,316	1,527,426	251,770	147,716	28,840	28,840	28,840	28,840	28,840	28,840	18,181,146	1,722,519	147,194	

Footnotes at end of table. See text for "Description of the Data" and "Explanation of Classifications and Terms."

Table 15.—RETURNS WITH ITEMIZED DEDUCTIONS—SOURCES OF INCOME AND LOSS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld				Payments on 1962 declaration		Tax due at time of filing		Overpayment						
	Number of returns	Returns with excess social security tax		Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Refund			Credit on 1963 tax			
		Number of returns	Amount (thousand dollars)						Number of returns	Amount (thousand dollars)	Number of returns		Amount (thousand dollars)		
Grand total.....	22,993,924	22,595,132	2,065,351	93,474	3,406,992	7,811,785	6,232,548	3,465,932	55,586	11,401	18,002,839	3,713,803	1,302,006	792,486	738,812
Taxable returns, total.....	21,634,320	22,391,917	2,065,351	92,676	3,204,804	7,713,686	6,203,105	3,433,287	53,867	10,984	17,026,267	3,452,972	1,184,183	738,812	
\$400 under \$1,000.....	37,175	3,262			(1)	(1)	22,510	531	35,499		2,667		(1)	849	
\$1,000 under \$1,500.....	148,889	21,021			12,401	2,107	76,798	4,705	6,840		138,977	12,405	6,840	1,569	
\$1,500 under \$2,000.....	281,237	34,975	145		26,429	4,853	121,665	10,823	25,261		252,976	12,775	10,818	1,569	2,269
\$2,000 under \$2,500.....	405,051	100,794			42,049	8,503	150,354	16,354	3,559		359,282	41,278	16,354	3,559	3,772
\$2,500 under \$3,000.....	569,462	173,702			62,419	14,502	189,406	25,092	49,707		499,781	63,278	27,792	27,792	3,772
\$3,000 under \$3,500.....	718,450	261,025			76,720	22,197	285,353	33,331	62,707		656,746	86,695	34,360	34,360	5,187
\$3,500 under \$4,000.....	865,428	316,000			92,400	26,720	340,800	44,788	88,544		770,414	102,502	41,824	41,824	5,187
\$4,000 under \$4,500.....	1,040,513	487,223	2,871		110,989	40,317	269,792	46,788	98,779		900,843	143,582	53,997	53,997	9,873
\$4,500 under \$5,000.....	1,166,826	544,491	4,439		112,247	43,246	282,486	42,589	4,972		987,679	164,633	68,463	68,463	9,873
\$5,000 under \$5,500.....	2,878,991	1,284,122	5,469		226,142	100,953	588,721	110,303	8,205	1,914	2,643,360	456,153	85,881	85,881	18,951
\$5,500 under \$6,000.....	2,927,199	2,218,026	340,131		199,348	112,531	317,762	88,268	8,918	1,906	2,312,449	502,166	87,110	87,110	18,950
\$6,000 under \$6,500.....	2,963,707	2,316,133	329,669		174,488	120,180	472,112	97,462	4,446	451	2,103,114	453,679	78,493	78,493	23,853
\$6,500 under \$7,000.....	1,946,435	2,101,640	299,489		150,934	117,324	403,413	97,462	3,792	789	1,599,170	351,669	60,812	60,812	18,464
\$7,000 under \$7,500.....	1,470,623	1,827,106	194,718		135,938	112,467	337,462	81,485	3,792	895	1,167,142	254,167	57,119	57,119	19,409
\$7,500 under \$8,000.....	1,144,999	1,623,225	140,813		74,023	135,938	295,464	79,711	4,016	877	873,861	198,931	52,776	52,776	19,409
\$8,000 under \$8,500.....	817,333	1,296,848	109,335		5,907	121,097	116,268	72,966	604	574	667,881	188,426	41,238	41,238	16,657
\$8,500 under \$9,000.....	404,760	768,003	46,786		10,744	120,156	189,354	68,909	1,673	494	302,826	38,015	38,015	38,015	16,468
\$9,000 under \$9,500.....	298,998	611,200	34,090		97,695	122,977	167,354	67,764	1,138	252	244,935	42,313	34,357	34,357	15,996
\$9,500 under \$10,000.....	699,934	1,452,640	76,036		363,095	605,077	485,932	293,533	2,108	657	260,317	87,470	125,780	76,819	76,819
\$10,000 under \$10,500.....	252,912	769,039	27,331		271,231	222,448	793,976	225,431	1,102	429	45,702	72,883	125,780	65,743	65,743
\$10,500 under \$11,000.....	313,887	1,411,897	47,790		6,691	391,462	2,084,653	329,036	(1)	53	77,907	122,764	190,446	109,767	109,767
\$11,000 under \$11,500.....	73,934	653,240	15,112		2,920	105,866	1,885,082	80,973	25	75	6,166	26,619	32,388	109,767	109,767
\$11,500 under \$12,000.....	9,640	121,268	2,359		601	14,556	455,104	10,823	-	-	6,686	6,817	4,191	29,154	29,154
\$12,000 under \$20,000.....	697,835	1,652,540	74,206		2,731	363,095	605,077	485,932	2,108	657	260,317	87,470	125,780	76,819	76,819
\$20,000 under \$50,000.....	32,512	76,039	27,331		271,231	222,448	793,976	225,431	1,102	429	45,702	72,883	125,780	65,743	65,743
\$50,000 under \$100,000.....	1,030	1,030	1,030		1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030
\$100,000 under \$150,000.....	9,600	121,288	2,359		601	14,556	455,104	10,823	-	-	6,686	6,817	4,191	29,154	29,154
\$150,000 under \$200,000.....	3,952	43,991	721		189	4,779	247,767	3,676	1	20	180	2,865	1,773	13,545	13,545
\$200,000 under \$500,000.....	2,971	45,132	713		180	4,314	422,366	3,555	1	20	180	2,865	1,773	13,545	13,545
\$500,000 under \$1,000,000.....	7,419	7,419	121		31	778	131,615	619	188	534	-	1,024	165	5,495	5,495
\$1,000,000 or more.....	201	3,969	43		113	336	182,508	258	-	-	26	4,431	177	4,995	4,995
Non-taxable returns, total.....	959,384	233,235	25,314	798	202,148	98,099	320,443	32,645	3,719	417	97,972	280,831	117,823	53,674	53,674
Under \$400.....	9,387	1,707			2,388	789	2,935	150			9,307	1,850	(1)	(1)	
\$400 under \$1,000.....	58,839	7,400			7,608	17,669	734	734			59,413	8,439	4,901	2,049	
\$1,000 under \$1,500.....	78,886	12,030			12,970	36,542	1,893	1,893			80,799	12,797	7,108	2,435	
\$1,500 under \$2,000.....	129,065	26,001			20,453	57,919	4,530	4,530			100,211	17,081	10,418	2,493	
\$2,000 under \$2,500.....			2,903	106	24,278	7,260	44,230	3,721			126,053	27,082	13,562	4,821	
\$2,500 under \$3,000.....	111,080	23,031			20,877	6,127	39,859	3,751	1,719		112,797	25,162	10,111	2,703	
\$3,000 under \$3,500.....	97,036	22,812			19,105	6,378	33,005	4,279			107,941	22,465	11,644	4,999	
\$3,500 under \$4,000.....	79,116	21,248			14,866	3,535	3,535	3,535			70,582	22,637	8,770	3,136	
\$4,000 under \$4,500.....	61,305	18,288			7,444	6,444	23,010	3,535			62,760	20,424	9,770	3,516	
\$4,500 under \$5,000.....	135,319	37,789			14,331	15,229	24,221	24,221			120,090	35,576	20,543	20,543	
\$5,000 or more.....					607	36,819	30,385	5,436			140,459	75,376	341,003	70,839	
Returns under \$5,000.....	6,080,725	2,621,880	65,868	1,179	715,021	220,403	1,874,482	257,011	1,553	5,399,997	838,001	341,003	341,003	341,003	
Returns \$5,000 under \$10,000.....	11,914,731	10,205,846	49,632	1,003	789	582,527	3,349,420	481,183	29,073	5,555	10,036,362	2,072,535	395,067	103,405	
Returns \$10,000 or more.....	4,596,418	10,107,456	562,827	1,687,762	7,038,855	2,830,046	2,830,046	2,830,046	4,293	2,564,120	803,217	979,536	618,242	618,242	

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Totals."
 *Negative "Other sources."
 NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES

PART I.—TOTAL DEDUCTIONS
(Taxable and nontaxable returns)

Adjusted gross income classes	Number of returns with itemized deductions	Amount of itemized deductions (Thousands of dollars)	Itemized deductions as a percent of adjusted gross income									
			0 percent under 5 percent		5 percent under 10 percent		10 percent under 11 percent		11 percent under 12 percent		12 percent under 13 percent	
			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	26,451,107	41,660,909	71,475	106,610	704,432	1,210,648	829,873	915,734	1,177,018	1,290,023	1,485,344	1,633,363
Under \$600.....	36,045	27,472			(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	20,994	91,832										
\$1,000 under \$1,400.....	458,777	230,979	3,145	349	6,032	608	4,053	545	4,420	624	7,272	1,210
\$1,400 under \$2,000.....	671,504	471,897			7,712	1,122	3,967	751	12,351	2,563	16,296	3,672
\$2,000 under \$2,500.....	929,729	96,268			5,283	952	10,792	2,554	15,251	4,021	20,003	5,710
\$2,500 under \$3,000.....	971,193	59,616			8,044	1,847	12,717	1,445	20,158	6,313	29,688	10,294
\$3,000 under \$3,500.....	1,097,699	950,207			11,684	3,351	18,483	6,434	34,847	22,990	38,713	15,839
\$3,500 under \$4,000.....	1,244,175	1,163,524	11,963	1,686	7,512	2,347	27,861	11,319	39,306	27,043	61,271	28,814
\$4,000 under \$4,500.....	1,356,774	1,354,461			8,505	2,897	26,317	11,963	46,059	22,488	55,050	29,176
\$4,500 under \$5,000.....	1,416,651	1,443,892			8,137	3,221	36,294	19,221	49,354	27,248	72,639	43,232
\$5,000 under \$6,000.....	3,260,359	3,844,742			17,790	8,286	85,469	49,924	146,041	92,362	188,079	130,300
\$6,000 under \$7,000.....	3,166,411	4,187,808			15,396	8,585	92,635	63,652	159,830	119,809	180,352	146,375
\$7,000 under \$8,000.....	2,732,314	4,073,540			13,078	7,284	68,960	34,720	129,317	111,803	172,213	161,990
\$8,000 under \$9,000.....	2,068,691	3,384,163	5,924	769	10,821	7,903	67,266	60,322	99,454	97,251	141,980	150,878
\$9,000 under \$10,000.....	1,561,770	2,793,650			4,721	4,019	53,362	33,354	87,115	95,272	109,528	129,994
\$10,000 under \$11,000.....	1,221,812	2,371,359			15,545	11,587	51,091	56,570	72,109	91,326	119,789	138,107
\$11,000 under \$12,000.....	884,077	1,807,611			32,220	35,033	47,873	57,839	62,312	82,453	100,123	125,269
\$12,000 under \$13,000.....	629,873	1,373,175			42,725	48,780	38,666	50,716	43,196	62,004	48,246	75,269
\$13,000 under \$14,000.....	453,785	1,045,671			39,821	48,907	29,607	43,934	33,875	35,370	35,369	59,483
\$14,000 under \$15,000.....	344,901	2,577,184	433	231	39,715	50,329	22,360	33,942	23,902	39,795	27,328	49,427
\$15,000 under \$20,000.....	861,333	2,466,909	646	418	143,401	206,754	57,118	102,329	58,523	114,634	61,656	131,242
\$20,000 under \$25,000.....	354,211	1,264,119	2,981	3,049	86,882	153,220	25,256	59,176	23,745	60,669	22,601	62,654
\$25,000 under \$50,000.....	497,235	2,777,092	23,943	35,412	143,032	370,437	33,181	115,277	28,519	109,497	28,090	114,754
\$50,000 under \$100,000.....	118,098	1,267,707	12,652	30,629	31,474	132,880	3,922	40,689	5,828	43,161	5,436	43,739
\$100,000 under \$150,000.....	15,449	3,454,099	2,035	7,690	3,311	27,750	196	7,350	592	8,188	94	8,812
\$150,000 under \$200,000.....	4,994	183,613	693	3,505	837	10,680	145	2,597	139	2,734	145	3,070
\$200,000 under \$500,000.....	5,126	138,361	787	5,891	716	14,556	143	4,156	136	4,158	121	4,284
\$500,000 under \$1,000,000.....	817	128,546	200	2,909	107	5,365	24	1,709	3	971	16	1,384
\$1,000,000 or more.....	375	194,483	99	13,713	4	18,230	9	1,375	6	12,187	8	1,701
Returns under \$5,000.....	4,268,322	7,136,196	20,102	2,035	64,789	98,215	150,190	58,061	222,166	93,333	302,171	138,107
Returns \$5,000 under \$10,000.....	2,739,514	18,283,903	5,924	769	9,806	36,033	36,762	281,972	62,957	166,497	792,192	719,545
Returns \$10,000 or more.....	5,393,270	16,240,810	47,443	103,806	779,637	1,158,358	311,991	775,697	352,895	680,193	390,633	775,711

Adjusted gross income classes	Number of returns	Amount (Thousands of dollars)	Itemized deductions as a percent of adjusted gross income—Continued											
			13 percent under 14 percent		14 percent under 15 percent		15 percent under 16 percent		16 percent under 17 percent		17 percent under 18 percent		18 percent under 19 percent	
			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
			(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	1,543,446	1,824,704	1,633,874	2,002,574	1,647,671	2,111,730	1,559,536	2,103,622	1,311,956	2,083,497	1,381,777	2,016,470		
Under \$600.....	-	-	(1)	(1)										
\$600 under \$1,000.....	6,325	700			4,446	571	4,193	584	6,719	972	4,346	661		
\$1,000 under \$1,500.....	7,286	2,281	9,499	1,821	12,311	2,509	10,938	2,380	12,005	2,770	13,371	3,404		
\$1,500 under \$2,000.....	10,752	2,607	15,897	4,014	20,482	5,585	16,051	4,674	17,763	5,513	16,990	5,644		
\$2,000 under \$2,500.....	25,755	7,581	23,221	7,649	27,133	9,581	24,330	8,976	35,520	14,073	25,589	10,728		
\$2,500 under \$3,000.....	33,074	12,342	35,501	14,131	37,853	16,411	42,592	19,477	46,007	22,364	34,419	17,652		
\$3,000 under \$3,500.....	40,002	17,723	42,033	19,318	48,112	24,228	50,676	27,346	54,017	31,009	49,516	29,640		
\$3,500 under \$4,000.....	49,227	27,502	60,539	33,087	67,632	39,294	86,003	34,677	60,361	39,436	55,130	38,210		
\$4,000 under \$4,500.....	60,529	34,747	80,513	49,747	69,925	45,988	67,867	46,410	67,972	50,311	66,881	52,337		
\$4,500 under \$5,000.....	67,934	43,749	81,043	55,851	84,588	62,236	84,314	66,221	72,492	60,180	83,552	55,949		
\$5,000 under \$6,000.....	186,479	138,486	210,299	168,163	195,090	167,994	185,125	168,268	196,356	189,348	181,353	184,599		
\$6,000 under \$7,000.....	132,097	168,292	202,413	190,848	209,019	210,206	201,084	215,435	208,970	238,421	197,322	225,030		
\$7,000 under \$8,000.....	177,326	179,176	192,031	208,333	199,863	220,732	201,021	245,041	179,710	233,294	177,361	245,828		
\$8,000 under \$9,000.....	155,690	178,638	159,382	196,944	152,875	200,637	146,517	204,898	140,423	208,821	126,383	197,812		
\$9,000 under \$10,000.....	119,006	122,736	125,985	173,024	140,541	206,332	132,725	193,440	107,462	177,333	100,308	175,814		
\$10,000 under \$11,000.....	98,980	140,070	102,916	156,486	104,322	169,307	94,449	163,188	83,814	153,639	78,458	151,863		
\$11,000 under \$12,000.....	76,811	119,002	71,727	119,297	72,717	128,289	64,187	121,631	56,911	114,473	52,747	111,691		
\$12,000 under \$13,000.....	49,791	83,806	51,064	92,361	48,488	93,597	45,234	93,697	39,632	86,432	34,847	80,254		
\$13,000 under \$14,000.....	35,986	65,460	33,781	66,013	36,746	76,723	31,526	70,013	26,649	62,151	24,322	60,498		
\$14,000 under \$15,000.....	25,437	49,698	25,122	52,616	23,466	52,613	22,555	53,859	19,312	48,735	15,870	42,497		
\$15,000 under \$20,000.....	62,943	144,306	55,690	137,275	56,177	146,546	47,255	131,415	46,089	136,517	40,027	124,702		
\$20,000 under \$25,000.....	23,079	68,926	21,269	68,565	18,851	64,545	18,113	66,237	13,852	53,553	13,492	55,189		
\$25,000 under \$50,000.....	27,312	120,975	24,393	117,297	22,759	115,395	18,993	103,807	16,707	96,110	14,746	89,992		
\$50,000 under \$100,000.....	5,220	4,994	4,994	47,022	4,100	41,268	3,773	40,822	3,283	37,348	3,022	37,105		
\$100,000 under \$150,000.....	551	3,775	525	9,151	469	8,659	426	8,365	482	10,097	384	8,498		
\$150,000 under \$200,000.....	143	3,313	131	4,290	153	4,059	132	3,649	104	3,100	122	3,849		
\$200,000 under \$500,000.....	121	4,459	132	4,152	104	4,544	100	4,392	107	5,126	109	5,460		
\$500,000 under \$1,000,000.....	10	815	18	1,765	12	1,216	15	1,554	12	1,325	8	993		
\$1,000,000 or more.....	5	3,559	6	1,478	2	499	2	744	5	1,106	2	332		
Returns under \$5,000.....	305,850	145,332	351,501	186,493	333,482	206,003	315,214	210,725	373,236	226,649	330,853	214,467		
Returns \$5,000 under \$10,000.....	831,198	816,968	890,562	937,312	888,368	1,005,507	897,652	1,030,132	832,001	1,047,217	772,772	1,029,089		
Returns \$10,000 or more.....	406,398	879,404	391,811	878,169	387,821	907,226	346,760	862,773	306,717	807,631	278,752	772,914		

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con

PART I.—TOTAL DEDUCTIONS—Continued

Taxable and nontaxable returns/

Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued											
	19 percent under 20 percent		20 percent under 25 percent		25 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent under 60 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	1,377,316	1,984,790	4,840,741	7,807,701	2,637,665	4,771,321	2,284,174	4,705,857	855,375	2,064,036	375,345	1,022,903
Under \$600.....	-	-	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	6,645	1,020	24,156	4,405	25,741	5,970	30,549	9,039	24,190	9,104	16,837	7,730
\$1,000 under \$1,500.....	10,086	2,549	66,394	18,977	53,811	18,922	83,832	36,659	50,366	28,318	36,888	25,377
\$1,500 under \$2,000.....	20,796	7,057	90,225	35,743	89,566	42,542	141,570	85,918	77,048	59,815	40,264	39,435
\$2,000 under \$2,500.....	32,766	14,474	137,916	70,078	111,140	69,447	156,186	121,042	76,441	76,078	38,997	47,773
\$2,500 under \$3,000.....	50,811	27,396	178,047	109,779	119,279	89,592	153,608	144,812	76,948	94,501	38,663	58,063
\$3,000 under \$3,500.....	92,396	33,379	199,299	144,744	144,218	127,725	162,180	181,669	78,803	114,259	33,347	58,761
\$3,500 under \$4,000.....	99,102	43,323	238,223	200,512	138,898	162,831	171,353	220,308	64,397	106,301	27,436	55,593
\$4,000 under \$4,500.....	69,146	57,550	260,798	249,162	175,748	204,523	177,118	257,852	58,749	110,249	23,179	53,763
\$4,500 under \$5,000.....	80,418	74,538	292,820	311,127	166,310	216,828	149,776	240,835	59,389	124,142	23,534	60,694
\$5,000 under \$6,000.....	181,439	194,494	672,950	828,665	372,130	557,193	294,409	550,862	86,094	208,001	27,334	81,224
\$6,000 under \$7,000.....	190,190	240,442	658,705	955,361	336,034	626,236	220,567	478,787	57,082	161,812	18,465	64,608
\$7,000 under \$8,000.....	131,819	221,562	590,542	982,329	259,498	525,352	164,475	416,980	43,966	144,647	9,238	37,646
\$8,000 under \$9,000.....	126,344	209,492	422,720	793,966	172,738	397,774	104,696	298,781	24,543	90,521	7,733	36,688
\$9,000 under \$10,000.....	90,919	165,730	279,637	586,930	124,081	320,894	69,159	220,993	15,479	65,745	6,605	34,296
\$10,000 under \$11,000.....	66,518	135,535	204,685	474,301	85,336	242,337	50,230	177,263	12,446	57,351	5,164	29,671
\$11,000 under \$12,000.....	44,243	98,711	136,659	364,935	53,540	166,190	27,922	108,368	7,664	38,707	3,033	19,102
\$12,000 under \$13,000.....	29,641	72,306	89,477	246,012	36,445	122,351	21,977	92,087	5,309	29,144	2,108	14,323
\$13,000 under \$14,000.....	19,044	49,993	60,300	179,458	24,701	80,303	14,745	66,875	3,750	22,220	1,505	11,104
\$14,000 under \$15,000.....	16,632	46,833	44,605	142,745	18,194	71,417	12,865	62,597	3,594	23,135	1,438	11,484
\$15,000 under \$20,000.....	32,613	108,194	102,327	384,818	44,729	206,586	31,472	180,735	10,464	79,120	4,262	40,272
\$20,000 under \$25,000.....	10,318	44,631	34,412	169,530	16,662	101,089	13,315	101,980	4,556	45,377	2,088	25,726
\$25,000 under \$30,000.....	12,664	80,333	43,147	217,768	20,736	190,849	20,805	241,293	8,647	130,097	4,400	82,203
\$30,000 under \$100,000.....	2,814	36,199	9,997	147,229	6,111	112,241	7,231	168,322	3,151	93,336	1,408	52,979
\$100,000 under \$150,000.....	532	8,183	1,481	39,467	1,061	34,870	1,425	58,979	716	38,597	311	20,192
\$150,000 under \$200,000.....	109	3,553	500	19,189	394	18,551	580	34,356	299	22,874	161	15,216
\$200,000 under \$500,000.....	100	5,382	481	29,911	392	30,514	752	76,138	390	49,716	150	23,744
\$500,000 under \$1,000,000.....	6	811	57	6,176	55	9,538	122	28,594	70	20,444	14	5,036
\$1,000,000 or more.....	3	1,120	21	10,278	15	8,425	61	43,535	24	20,287	8	10,849
Returns under \$5,000.....	382,126	261,266	1,488,038	1,144,633	1,045,011	938,411	1,227,366	1,296,322	567,131	722,905	279,925	407,141
Returns \$5,000 under \$10,000.....	740,111	1,031,728	2,624,554	4,147,251	1,284,481	2,427,449	853,306	1,966,403	227,164	670,726	69,370	251,861
Returns \$10,000 or more.....	235,079	691,784	722,149	2,515,817	308,173	1,405,461	203,502	1,441,132	61,080	670,405	26,050	361,901
Adjusted gross income classes	Itemized deductions as a percent of adjusted gross income—Continued											
	60 percent under 70 percent		70 percent under 80 percent		80 percent under 90 percent		90 percent under 100 percent		100 percent		Over 100 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total.....	190,732	585,750	105,763	367,681	65,753	264,370	35,586	170,350	8,482	36,994	127,771	573,175
Under \$600.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)			25,377	25,432
\$600 under \$1,000.....	5,766	3,148	8,232	4,866	4,973	3,284	4,279	3,227			19,460	39,480
\$1,000 under \$1,500.....	23,660	19,682	14,292	13,447	8,285	8,798	3,574	4,312			16,509	35,059
\$1,500 under \$2,000.....	28,730	31,541	12,686	16,542	9,146	13,779	4,086	6,742			14,752	36,526
\$2,000 under \$2,500.....	19,359	28,279	14,271	23,914	8,853	16,664	4,660	9,924			12,932	44,140
\$2,500 under \$3,000.....	18,967	34,090	8,368	17,019	7,839	18,516	3,466	8,866			7,267	30,420
\$3,000 under \$3,500.....	16,810	35,411	6,960	16,859	4,167	11,405	2,287	7,175			6,512	28,461
\$3,500 under \$4,000.....	13,012	31,314	5,653	15,901	4,776	14,925			7,565	17,344	6,659	33,281
\$4,000 under \$4,500.....	9,534	26,332	5,453	17,260	2,873	10,364	3,193	12,588			2,493	15,994
\$4,500 under \$5,000.....	7,066	21,467	6,852	24,303	1,906	7,717					3,559	21,737
\$5,000 under \$6,000.....	17,259	59,950	3,953	16,422	3,277	15,166	3,479	17,798			2,087	14,434
\$6,000 under \$7,000.....	8,319	34,574	2,440	11,961							2,033	15,614
\$7,000 under \$8,000.....	4,532	21,217	4,253	24,274							1,891	14,791
\$8,000 under \$9,000.....	2,893	16,069	2,573	16,667	4,367	28,761	2,113	14,421			693	7,974
\$9,000 under \$10,000.....	1,906	11,136	(1)	(1)							760	11,617
\$10,000 under \$11,000.....	1,606	10,929	1,070	8,408	334	2,968	401	4,115			1,009	16,437
\$11,000 under \$12,000.....	1,546	11,309	856	7,300	534	5,410					502	8,080
\$12,000 under \$13,000.....	1,070	8,635	3,379	6,002	(1)	6,358	368	4,355			436	7,646
\$13,000 under \$14,000.....	722	6,278	535	5,274	(1)	(1)	(1)	(1)			502	8,774
\$14,000 under \$15,000.....	569	5,339	502	5,401	334	4,107	334	4,566				
\$15,000 under \$20,000.....	2,528	27,918	1,442	17,899	803	11,387	505	8,131	906	15,230	1,063	23,958
\$20,000 under \$25,000.....	1,197	17,461	672	11,263	672	12,525	401	9,015			401	10,439
\$25,000 under \$50,000.....	2,086	46,439	1,062	27,293	599	16,454	449	13,799			829	35,703
\$50,000 under \$100,000.....	664	29,969	900	19,678	281	16,699	170	11,038			185	18,965
\$100,000 under \$150,000.....	162	12,659	102	9,269	68	7,084	38	4,358	3	373	45	6,753
\$150,000 under \$200,000.....	68	7,591	38	4,842	17	2,533	15	2,400			183	7,481
\$200,000 under \$500,000.....	92	16,812	57	12,242	60	13,932	31	8,585	5	1,806	39	17,101
\$500,000 under \$1,000,000.....	13	5,467	7	3,237	12	6,471	10	6,711	1	511	15	13,546
\$1,000,000 or more.....	3	4,311	2	2,876	1	5,994	4	4,615	1	1,547	9	25,662
Returns under \$5,000.....	143,497	231,487	84,054	150,261	53,511	105,158	27,032	53,455	7,072	14,475	115,540	308,200
Returns \$5,000 under \$10,000.....	34,909	142,946	14,606	79,059	7,644	43,927	5,592	32,219	493	2,869	7,160	64,430
Returns \$10,000 or more.....	12,238	121,317	7,103	138,361	4,998	115,285	2,962	86,678	917	19,650	5,071	200,545

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART II.—CONTRIBUTIONS
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns with deduction for contributions	Amount of deduction for contributions (Thousand dollars)	Deduction for contributions as a percent of adjusted gross income									
			0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent	
			Number of returns (1)	Amount (Thousand dollars) (2)	Number of returns (3)	Amount (Thousand dollars) (4)	Number of returns (5)	Amount (Thousand dollars) (6)	Number of returns (7)	Amount (Thousand dollars) (8)	Number of returns (9)	Amount (Thousand dollars) (10)
Total.....	25,144,355	7,516,088	1,623,114	43,275	4,689,925	429,691	4,884,269	850,501	4,128,526	1,032,730	2,977,740	918,434
Under \$600.....	22,231	2,676	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	153,590	13,314	(1)	(1)	7,026	62	7,812	124	14,790	373	12,451	398
\$1,000 under \$1,500.....	374,287	46,169	7,025	33	25,822	345	33,001	848	27,049	1,068	36,607	1,921
\$1,500 under \$2,000.....	563,585	69,133	10,087	45	55,151	1,009	50,011	1,673	74,221	3,880	58,415	4,107
\$2,000 under \$2,500.....	723,058	97,556	26,841	196	67,749	1,661	92,656	4,253	95,094	6,434	77,366	7,123
\$2,500 under \$3,000.....	877,440	133,069	34,700	279	99,257	2,746	129,577	7,191	115,957	9,603	112,307	12,217
\$3,000 under \$3,500.....	1,000,477	162,031	52,055	411	111,246	3,715	164,573	10,490	141,907	14,642	136,113	17,350
\$3,500 under \$4,000.....	1,150,490	198,781	77,466	594	181,628	6,007	163,394	11,822	176,830	19,645	155,843	23,900
\$4,000 under \$4,500.....	1,248,756	225,508	88,763	846	201,861	8,693	213,612	18,265	195,837	24,896	157,704	26,633
\$4,500 under \$5,000.....	1,344,088	259,433	75,924	1,024	228,835	10,871	238,711	22,537	213,754	30,517	170,849	32,350
\$5,000 under \$6,000.....	3,108,318	608,493	227,829	3,853	594,618	33,838	616,506	67,618	507,184	83,519	375,753	82,193
\$6,000 under \$7,000.....	3,054,219	664,281	242,346	4,716	618,745	40,188	626,325	81,230	517,106	100,122	356,245	92,124
\$7,000 under \$8,000.....	2,653,920	644,390	205,620	4,288	548,433	41,817	548,786	81,532	452,466	100,617	335,986	99,529
\$8,000 under \$9,000.....	2,017,886	534,767	131,799	3,319	439,650	37,371	461,330	77,911	365,547	92,627	237,342	79,748
\$9,000 under \$10,000.....	1,534,757	454,086	98,300	2,536	340,291	31,888	337,576	62,853	287,764	81,719	174,462	65,385
\$10,000 under \$11,000.....	1,203,098	387,456	90,498	2,919	260,712	28,232	266,628	55,736	221,405	69,158	138,725	57,567
\$11,000 under \$12,000.....	870,596	304,860	67,665	2,297	187,655	21,849	200,884	45,991	162,022	55,138	95,915	43,389
\$12,000 under \$13,000.....	621,568	236,470	45,756	1,691	136,417	17,869	142,550	35,453	142,550	41,229	71,066	35,682
\$13,000 under \$14,000.....	467,956	167,129	32,059	1,272	96,713	12,468	102,249	27,475	83,314	33,332	50,462	26,887
\$14,000 under \$15,000.....	340,807	155,381	20,908	876	77,181	11,300	76,634	22,294	60,175	25,970	38,727	22,144
\$15,000 under \$20,000.....	850,216	460,846	55,619	2,812	182,654	31,836	195,224	66,396	153,577	77,451	94,978	63,977
\$20,000 under \$25,000.....	349,297	251,524	24,320	1,601	78,656	18,030	81,922	36,159	59,733	39,266	35,297	30,983
\$25,000 under \$30,000.....	490,118	359,544	37,754	3,649	116,393	39,610	112,081	73,572	74,872	73,916	44,823	59,101
\$30,000 under \$35,000.....	116,388	332,638	10,584	2,056	28,042	18,360	22,746	26,461	27,702	27,702	29,546	29,546
\$35,000 under \$40,000.....	15,340	112,964	1,795	979	3,175	3,670	2,174	5,668	1,425	5,015	1,036	4,887
\$40,000 under \$45,000.....	4,948	68,890	595	266	902	1,454	553	1,835	391	1,982	253	1,726
\$45,000 under \$50,000.....	5,065	153,022	801	538	747	1,962	391	3,961	253	2,058	230	2,453
\$50,000 under \$100,000.....	804	63,884	188	228	95	542	47	565	32	648	19	451
\$100,000 or more.....	352	134,786	90	303	49	737	16	591	10	10,788	8	651
Returns under \$5,000.....	7,458,502	1,201,668	333,644	3,526	978,777	36,170	1,091,347	77,203	1,055,559	110,459	916,769	125,501
Returns \$5,000 under \$10,000.....	12,369,100	2,906,017	900,894	18,712	2,543,737	185,102	2,588,823	371,344	2,130,067	458,618	1,479,782	418,979
Returns \$10,000 or more.....	5,316,753	3,408,403	388,576	21,037	1,169,411	208,419	1,204,099	402,154	942,900	463,653	881,189	373,954

Adjusted gross income classes	Deduction for contributions as a percent of adjusted gross income—Continued									
	5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent	
	Number of returns (13)	Amount (Thousand dollars) (14)	Number of returns (15)	Amount (Thousand dollars) (16)	Number of returns (17)	Amount (Thousand dollars) (18)	Number of returns (19)	Amount (Thousand dollars) (20)	Number of returns (21)	Amount (Thousand dollars) (22)
Total.....	1,890,597	702,127	1,215,962	530,464	804,885	389,896	600,406	335,675	462,745	282,011
Under \$600.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	16,305	1,469	13,021	646	9,511	533	8,146	552	6,945	503
\$1,000 under \$1,500.....	31,535	1,988	25,755	1,920	24,383	2,144	24,732	2,568	19,464	2,189
\$1,500 under \$2,000.....	49,799	4,406	44,359	4,634	37,701	4,561	26,369	3,681	27,768	4,345
\$2,000 under \$2,500.....	75,842	8,480	55,207	7,458	55,750	8,831	28,190	5,127	25,011	5,084
\$2,500 under \$3,000.....	77,768	16,735	63,636	16,470	49,146	9,402	30,403	6,695	27,565	6,839
\$3,000 under \$3,500.....	84,090	13,719	72,693	14,103	48,726	11,660	36,718	9,517	32,323	9,507
\$3,500 under \$4,000.....	109,154	26,390	72,260	16,088	46,286	12,183	37,443	11,220	29,469	9,984
\$4,000 under \$4,500.....	124,411	24,107	64,678	16,484	53,720	15,897	35,149	11,979	25,458	9,770
\$4,500 under \$5,000.....	127,323	27,681	80,932	22,881	50,841	16,691	30,874	11,774	24,618	10,571
\$5,000 under \$6,000.....	235,446	64,486	161,503	52,662	92,432	34,428	61,312	26,941	51,488	25,434
\$6,000 under \$7,000.....	222,223	76,331	130,349	56,260	68,683	31,369	67,390	34,711	43,909	25,601
\$7,000 under \$8,000.....	200,515	74,319	98,023	43,652	62,196	32,477	64,811	32,469	39,995	26,533
\$8,000 under \$9,000.....	128,324	53,815	76,492	38,704	40,162	23,744	42,633	28,874	25,438	19,400
\$9,000 under \$10,000.....	97,214	45,390	56,617	31,979	36,928	24,276	28,163	21,257	17,392	14,858
\$10,000 under \$11,000.....	77,066	39,935	45,319	28,224	26,432	19,296	19,655	16,410	14,719	13,962
\$11,000 under \$12,000.....	53,952	36,761	32,370	22,127	19,392	15,552	12,517	11,484	9,732	9,992
\$12,000 under \$13,000.....	38,548	23,844	21,518	15,993	15,103	10,154	10,154	7,797	8,739	7,797
\$13,000 under \$14,000.....	27,816	18,480	16,830	13,531	10,838	10,442	7,294	7,426	4,988	6,031
\$14,000 under \$15,000.....	22,043	15,834	13,331	11,489	8,589	8,616	5,712	6,589	4,316	5,602
\$15,000 under \$20,000.....	57,973	48,795	33,070	33,698	22,206	26,450	14,496	19,697	9,849	15,159
\$20,000 under \$25,000.....	26,763	22,921	13,737	18,299	9,027	13,949	8,024	10,675	4,649	9,224
\$25,000 under \$30,000.....	36,206	49,672	18,697	37,718	12,725	36,388	6,061	23,737	6,627	20,082
\$30,000 under \$40,000.....	6,478	26,979	4,437	27,692	2,602	14,674	2,422	12,846	2,087	12,676
\$40,000 under \$50,000.....	790	4,671	579	4,341	438	3,637	370	3,537	323	3,481
\$50,000 under \$100,000.....	202	1,719	165	1,681	146	1,679	101	1,387	135	2,056
\$100,000 under \$200,000.....	164	2,183	131	2,343	108	2,205	107	2,303	105	2,513
\$200,000 under \$500,000.....	16	545	18	759	19	853	13	747	21	1,264
\$500,000 under \$1,000,000.....	9	941	5	11,163	5	647	7	1,048	1	106
\$1,000,000 or more.....										
Returns under \$5,000.....	670,720	111,987	492,771	94,689	376,264	81,398	258,324	63,124	219,214	58,818
Returns \$5,000 under \$10,000.....	883,754	308,841	522,984	217,257	304,395	147,294	254,309	144,152	178,222	112,226
Returns \$10,000 or more.....	336,123	281,899	200,207	218,458	128,226	161,198	87,773	128,399	65,309	117,967

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME; NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Continued

PART 11.—CONTRIBUTIONS—Continued

(Taxable and nontaxable returns)

Adjusted gross income classes	Deduction for contributions as a percent of adjusted gross income—Continued													
	15 percent under 20 percent		20 percent		Over 20 percent under 30 percent		30 percent		Over 30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Total.....	316,636	397,635	49,636	83,069	138,399	341,876	44,140	181,956	19,409	22,757	8,300	5,618	11,590	79,947
Under \$600.....	3,133	242	(1)	(1)	2,893	283	(1)	(1)	1,727	200	2,280	290	4,924	1,285
\$600 under \$1,000.....	12,306	1,710	2,380	425	9,340	1,915	2,287	614	2,673	721			1,100	650
\$1,000 under \$1,500.....	24,445	5,167	3,866	976	13,200	4,040	2,587	1,012	1,920	865			1,633	1,434
\$1,500 under \$2,000.....	35,537	10,439	6,247	2,144	12,487	5,269	2,587	2,940	2,380	1,482				
\$2,000 under \$2,500.....	23,801	8,636	5,546	2,439	14,799	8,073	3,293	2,168	(1)					
\$2,500 under \$3,000.....	26,681	12,176	(1)	(1)	11,807	7,901	3,767	3,120	3,852	3,510	5,679	3,910		
\$3,000 under \$3,500.....	18,118	9,851	3,400	2,175	11,507	9,039	3,067	2,915						
\$3,500 under \$4,000.....	22,792	13,949	3,767	2,787	6,791	6,137	3,659	4,171	4,067	5,458				
\$4,000 under \$4,500.....	18,469	13,087	3,267	2,785	5,968	5,983	4,093	5,345					3,358	7,800
\$4,500 under \$5,000.....	19,020	14,924	1,830	1,733	7,288	8,104								
\$5,000 under \$5,000.....	25,921	23,016	3,166	3,558	8,249	10,638	4,680	8,190						
\$5,000 under \$7,000.....	22,707	23,721	3,760	4,863	6,954	16,512								
\$7,000 under \$8,000.....	15,493	18,969	2,280	3,345	4,478	8,315			(1)	(1)	(1)	(1)		
\$8,000 under \$9,000.....	9,054	12,797	(1)	(1)	3,667	7,966	2,313	5,876						
\$9,000 under \$10,000.....	6,447	10,430			2,213	5,101								
\$10,000 under \$11,000.....	5,347	9,110	602	1,270	1,935	5,083	435	1,302	-	-	(1)	-	(1)	-
\$11,000 under \$12,000.....	3,665	6,895	468	1,079	1,040	2,840	602	2,171	-	-	-	-	-	-
\$12,000 under \$13,000.....	2,817	5,714			836	2,428		1,755	-	-	-	-	-	-
\$13,000 under \$14,000.....	2,442	5,393	639	1,741	773	2,514	434	1,755	-	-	-	-	-	-
\$14,000 under \$15,000.....	1,509	3,580			769	2,710	(1)	(1)	-	-	-	-	-	-
\$15,000 under \$20,000.....	4,656	13,420	535	1,883	2,278	9,454	1,509	7,618						
\$20,000 under \$25,000.....	2,307	8,557	468	2,077	1,267	8,673	876	5,912	190	1,277				
\$25,000 under \$50,000.....	5,493	21,997	1,186	8,342	3,164	28,786	1,760	18,097						
\$50,000 under \$100,000.....	2,790	32,887	713	9,931	2,461	41,590	1,118	23,160			(1)	(1)	(1)	(1)
\$100,000 under \$150,000.....	763	15,807	251	6,102	794	24,151	322	11,618	8	297	1	61	6	693
\$150,000 under \$200,000.....	417	12,142	108	3,726	396	17,308	179	9,227	1	55	-	-	8	2,571
\$200,000 under \$700,000.....	426	20,566	150	8,789	660	48,974	339	30,264	7	597	-	-	21	9,159
\$700,000 under \$1,000,000.....	66	7,606	25	3,398	101	17,983	75	15,335	-	-	-	-	12	8,870
\$1,000,000 or more.....	14	4,893	8	3,530	64	30,506	31	18,379	4	5,190	-	-	14	41,084
Returns under \$5,000.....	204,302	90,175	33,791	16,738	96,000	56,744	29,333	22,403	18,506	13,546	7,959	4,200	10,522	8,792
Returns \$5,000 under \$10,000.....	79,622	88,933	10,692	14,463	25,561	42,532	6,993	14,666	(1)	(1)	41	408	575	(1)
Returns \$10,000 or more.....	32,712	178,527	5,153	51,868	16,838	246,600	7,814	145,487	210	7,416				68,788

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

Adjusted gross income classes	Number of returns with itemized deduction for interest paid	Amount of deduction for interest paid (Thousand dollars)	Deduction for interest paid as a percent of adjusted gross income									
			0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total.....	20,993,687	10,274,461	1,972,359	96,031	2,088,436	273,206	2,010,784	444,907	1,970,969	609,736	1,803,214	718,198
Under \$600.....	16,037	6,244	-	-	(1)	(1)	-	-	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	95,927	10,666	(1)	(1)	3,700	10,666	5,380	109	3,852	112	4,372	159
\$1,000 under \$1,500.....	142,774	23,962	14,158	30,343	30,343	263	12,577	399	8,679	401	7,339	625
\$1,500 under \$2,000.....	238,304	49,316	30,343	30,343	30,343	774	26,127	1,229	14,510	881	12,877	1,000
\$2,000 under \$2,500.....	392,321	76,016	55,366	706	54,282	1,835	38,950	2,184	32,220	2,541	24,372	2,920
\$2,500 under \$3,000.....	527,829	109,282	64,729	1,020	79,769	3,261	48,910	3,257	52,575	5,021	37,845	4,693
\$3,000 under \$3,500.....	669,649	169,474	75,733	1,373	85,044	4,101	74,215	5,960	57,476	6,711	45,389	6,596
\$3,500 under \$4,000.....	830,008	214,627	112,778	2,468	111,350	6,228	88,058	8,174	73,846	9,663	59,628	10,101
\$4,000 under \$4,500.....	964,993	277,332	118,063	2,861	127,319	8,073	94,734	9,900	87,895	13,024	67,878	12,823
\$4,500 under \$5,000.....	1,099,718	330,849	120,801	3,064	125,131	8,235	114,202	13,360	102,907	17,103	81,756	17,546
\$5,000 under \$6,000.....	2,655,591	945,383	278,346	8,500	278,669	22,906	260,579	36,021	246,796	47,412	20,829	51,325
\$6,000 under \$7,000.....	2,740,739	1,157,026	299,797	7,106	253,567	24,075	261,648	42,691	244,697	55,362	229,846	66,911
\$7,000 under \$8,000.....	2,422,282	1,173,846	181,260	7,311	200,668	22,060	211,224	39,615	214,418	56,298	164,268	71,897
\$8,000 under \$9,000.....	1,858,283	988,923	142,864	6,475	154,575	19,696	151,997	32,278	173,512	51,599	217,959	64,563
\$9,000 under \$10,000.....	1,403,453	817,173	92,234	5,446	114,542	16,370	122,041	28,961	136,786	45,967	139,849	39,380
\$10,000 under \$11,000.....	1,105,988	694,263	75,136	4,100	83,472	13,172	96,773	25,431	113,301	41,659	117,997	55,818
\$11,000 under \$12,000.....	792,017	521,237	57,266	3,337	60,607	10,511	78,270	27,485	86,154	34,793	90,010	46,007
\$12,000 under \$13,000.....	558,522	389,733	44,851	2,853	47,305	8,900	58,436	18,251	62,562	27,396	64,269	36,033
\$13,000 under \$14,000.....	394,299	281,063	34,571	2,260	37,474	7,079	43,441	14,748	46,950	22,172	43,472	26,358
\$14,000 under \$15,000.....	296,149	225,373	29,798	2,047	30,186	6,626	33,016	11,935	34,153	17,319	35,894	23,400
\$15,000 under \$20,000.....	712,232	607,226	83,498	6,660	81,014	20,856	83,239	35,924	87,656	52,086	84,926	64,808
\$20,000 under \$25,000.....	271,889	281,212	41,229	4,287	37,142	12,420	39,156	31,832	35,325	27,456	30,479	30,282
\$25,000 under \$50,000.....	364,105	516,906	73,678	11,123	61,092	30,785	55,104	45,916	46,547	53,097	30,372	44,538
\$50,000 under \$100,000.....	81,339	259,975	25,053	7,094	16,274	15,584	10,429	16,668	6,947	15,358	4,734	13,771
\$100,000 under \$150,000.....	10,687	63,766	4,085	1,963	1,820	3,110	1,004	2,952	709	2,939	493	2,647
\$150,000 under \$200,000.....	3,477	30,462	1,425	917	548	1,338	285	1,210	199	1,184	163	1,299
\$200,000 under \$500,000.....	3,636	54,829	1,732	1,773	497	1,982	295	1,983	181	1,788	139	1,783
\$500,000 under \$1,000,000.....	21,810	366	688	61	543	34	558	16	344	15	442	15
\$1,000,000 or more.....	261	11,657	170	782	21	743	20	889	9	489	7	568
Returns under \$5,000.....	4,917,808	1,265,768	394,024	11,909	638,940	33,380	303,213	44,562	434,000	55,458	341,773	55,865
Returns \$5,000 under \$10,000.....	11,980,608	5,982,551	905,501	34,238	1,001,983	105,607	1,007,477	179,566	1,016,207	256,238	958,477	314,076
Returns \$10,000 or more.....	4,995,219	3,926,342	472,834	49,884	457,513	134,249	500,092	220,779	520,702	298,040	502,970	348,297

Adjusted gross income classes	Deduction for interest paid as a percent of adjusted gross income—Continued											
	5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	1,706,795	819,546	1,563,400	876,174	1,416,911	880,594	1,202,600	826,322	1,005,619	762,254	2,579,566	2,254,812
Under \$600.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	7,086	464	7,319	1,387	6,852	653	3,600	390	5,966	742	5,939	2,994
\$1,000 under \$1,500.....	15,071	1,462	14,871	1,661	8,132	1,227	8,226	1,197	9,598	1,589	27,050	5,966
\$1,500 under \$2,000.....	22,162	2,792	15,870	2,293	18,542	3,168	15,731	3,054	9,706	2,102	38,563	10,737
\$2,000 under \$3,000.....	28,293	4,239	22,097	3,941	28,897	5,901	15,991	3,068	15,052	3,972	54,183	18,165
\$3,000 under \$3,500.....	42,480	7,499	30,876	6,516	33,401	8,199	23,836	6,546	24,751	7,639	78,000	31,098
\$3,500 under \$4,000.....	51,039	10,562	37,721	9,160	43,232	12,274	35,865	11,365	23,892	8,504	94,183	43,577
\$4,000 under \$4,500.....	53,246	12,510	30,592	12,325	36,742	18,078	44,439	16,189	36,610	13,880	125,220	66,039
\$4,500 under \$5,000.....	70,704	18,233	60,777	18,779	58,945	20,770	50,233	20,282	41,651	18,770	135,590	78,494
\$5,000 under \$6,000.....	203,936	61,496	167,627	60,340	150,356	62,411	155,847	73,419	120,195	63,049	412,206	275,504
\$6,000 under \$7,000.....	218,046	77,755	215,899	91,446	202,311	98,502	180,733	99,581	157,297	96,925	498,959	349,563
\$7,000 under \$8,000.....	205,099	84,935	216,140	104,993	196,042	109,917	178,103	113,255	151,332	107,303	367,135	215,086
\$8,000 under \$9,000.....	185,539	92,876	166,363	94,664	143,717	91,269	131,325	94,697	123,781	99,634	360,047	259,131
\$9,000 under \$10,000.....	131,854	68,572	147,554	96,845	121,442	86,751	98,651	78,932	92,326	83,021	167,433	186,041
\$10,000 under \$11,000.....	117,643	67,765	112,764	76,768	102,282	80,157	82,155	73,138	63,589	63,053	117,535	143,992
\$11,000 under \$12,000.....	90,467	57,080	81,325	60,568	69,630	59,758	52,780	51,254	38,999	42,314	70,956	95,623
\$12,000 under \$13,000.....	64,772	44,396	52,142	42,194	44,971	41,885	35,611	37,708	26,001	30,597	46,242	67,244
\$13,000 under \$14,000.....	43,789	32,352	39,288	34,309	32,996	33,216	22,615	25,322	14,728	18,768	28,004	44,015
\$14,000 under \$15,000.....	29,937	23,802	26,911	25,227	22,116	22,869	15,920	19,474	11,556	15,819	20,615	34,856
\$15,000 under \$20,000.....	72,301	67,603	58,421	64,170	46,193	58,668	32,588	46,568	23,039	36,989	42,047	84,267
\$20,000 under \$25,000.....	22,604	27,651	16,683	23,438	12,653	19,786	8,201	15,295	7,385	15,451	13,318	35,402
\$25,000 under \$50,000.....	24,807	43,760	17,700	36,683	11,877	28,780	7,909	21,924	6,752	20,890	15,007	60,682
\$50,000 under \$100,000.....	3,326	11,883	2,395	10,183	1,951	9,532	1,548	8,486	1,089	6,734	3,338	27,168
\$100,000 under \$150,000.....	374	2,428	298	2,284	209	1,865	162	1,643	162	1,830	52	7,574
\$150,000 under \$200,000.....	112	1,035	105	1,172	68	859	65	952	63	1,010	146	4,857
\$200,000 under \$500,000.....	103	1,563	61	1,167	1	1,162	57	1,301	50	1,339	136	2,891
\$500,000 under \$1,000,000.....	16	536	10	508	10	488	5	238	3	187	30	2,433
\$1,000,000 or more.....	7	967	7	1,450	2	335	1	94	-	-	7	1,140
Returns under \$5,000.....	292,061	57,834	241,510	56,964	258,009	70,372	198,614	62,741	167,106	57,361	575,319	257,283
Returns \$5,000 under \$10,000.....	944,474	379,634	913,783	438,888	813,868	448,850	744,299	459,684	645,131	449,932	1,645,780	1,385,325
Returns \$10,000 or more.....	470,268	302,078	408,107	370,322	245,034	341,372	299,687	307,897	192,382	294,961	547,474	412,204

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART III.—INTEREST PAID—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Deduction for interest paid as a percent of adjusted gross income—Continued									
	15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	743,890	794,429	356,648	474,191	88,865	172,649	35,764	89,805	47,867	181,607
Under \$600.....	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)		
\$600 under \$1,000.....	3,574	522	4,873	1,016	4,753	1,432	2,280	911	11,502	5,798
\$1,000 under \$1,500.....	8,280	1,864	12,832	4,009	7,381	3,295	4,286	2,483	5,765	5,144
\$1,500 under \$2,000.....	22,251	6,764	23,504	9,817	9,439	5,575	5,353	4,060	6,040	5,298
\$2,000 under \$2,500.....	25,705	9,791	23,376	12,964	9,582	7,545	3,693	3,592	5,974	6,113
\$2,500 under \$3,000.....	35,777	15,860	31,570	20,654	9,520	9,153	3,241	3,903	4,201	6,162
\$3,000 under \$3,500.....	47,386	26,865	34,471	27,217	10,228	10,864	3,474	5,058	1,400	2,574
\$3,500 under \$4,000.....	50,171	32,063	36,674	32,059	7,772	9,912	1,513	2,433	2,979	7,132
\$4,000 under \$4,500.....	65,645	47,935	33,849	33,247	3,188	4,431	400	2,286	6,082	6,882
\$4,500 under \$5,000.....	59,949	48,532	31,179	34,815	3,546	5,810	1,294	750	1,393	3,567
\$5,000 under \$6,000.....								2,828	(¹)	(¹)
\$6,000 under \$7,000.....	130,259	120,952	37,715	48,012	3,981	7,120	920	2,253		
\$7,000 under \$8,000.....	92,045	100,353	19,687	29,260	3,474	7,570	2,300	6,469		
\$8,000 under \$9,000.....	69,643	86,897	21,359	37,073	3,820	9,738	1,420	4,958	2,956	12,179
\$9,000 under \$10,000.....	42,428	60,799	11,860	23,059	1,094	3,051	813	3,078		
\$10,000 under \$11,000.....	29,705	47,753	6,940	15,113	420	1,381	793	3,045		
\$11,000 under \$12,000.....	17,026	30,079	4,148	10,130	1,500	5,411	401	1,842		
\$12,000 under \$13,000.....	10,350	19,952	3,813	10,098	736	2,785	234	1,225		
\$13,000 under \$14,000.....	7,156	15,118	2,528	7,295	836	3,519	268	1,476	1,568	13,728
\$14,000 under \$15,000.....	4,456	10,224	1,591	5,010	602	2,817	100	579		
\$15,000 under \$20,000.....	3,999	8,885	1,509	5,277	401	2,084	268	1,762		
\$20,000 under \$25,000.....	8,942	26,117	4,772	18,949	1,933	11,486	535	4,044	628	8,774
\$25,000 under \$30,000.....	3,422	13,301	2,144	11,791	1,137	8,876	438	4,442	571	8,406
\$30,000 under \$50,000.....	5,395	30,881	4,034	33,290	1,760	21,141	476	7,615	1,102	25,841
\$50,000 under \$100,000.....	1,578	18,244	1,420	23,403	548	12,511	258	7,960	451	21,416
\$100,000 under \$150,000.....	252	5,234	280	8,180	124	5,081	70	3,781	119	10,255
\$150,000 under \$200,000.....	99	2,924	73	3,017	52	3,034	28	2,136	46	5,463
\$200,000 under \$500,000.....	89	4,241	81	5,721	43	4,174	41	4,801	72	15,238
\$500,000 under \$1,000,000.....	11	1,203	12	1,895	8	1,914	7	2,138	17	7,895
\$1,000,000 or more.....	4	1,053	4	1,487	1	776	-	-	1	884
Returns under \$5,000.....	317,431	190,239	232,078	175,931	66,395	58,180	26,394	26,191	40,333	51,528
Returns \$5,000 under \$10,000.....	364,080	416,754	97,561	152,717	12,789	28,860	6,246	19,803	2,956	12,179
Returns \$10,000 or more.....	62,379	187,436	26,409	145,543	9,681	85,609	5,124	43,811	4,578	117,900

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART IV.—TAXES PAID [Taxable and nontaxable returns]													
Deduction for taxes paid as a percent of adjusted gross income													
Adjusted gross income classes	Number of returns with deduction for taxes paid	Amount of deduction for taxes paid (Thousands of dollars)	0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent		
			Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total.....	26,046,964	13,044,911	248,186	16,241	823,207	111,923	1,755,745	372,266	2,947,729	870,177	3,817,938	1,456,290	
Under \$600.....	28,764	7,358	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
\$600 under \$1,000.....	174,992	22,832		15,148	142	12,917	171	11,471	231	12,251	355	8,405	324
\$1,000 under \$1,500.....	411,155	59,269		21,110	223	30,715	630	37,227	1,191	32,722	1,429	21,677	1,253
\$1,500 under \$2,000.....	615,362	108,218		21,110	223	46,233	1,247	48,746	2,146	47,616	2,997	48,539	3,865
\$2,000 under \$2,500.....	787,592	154,908		21,670	315	53,947	1,917	67,427	3,818	79,821	6,294	71,672	7,262
\$2,500 under \$3,000.....	931,138	198,734	23,549	420	69,293	2,983	81,058	5,606	96,324	9,229	92,453	11,469	
\$3,000 under \$3,500.....	1,065,042	252,377		20,226	366	54,057	2,755	96,329	7,939	125,965	14,343	119,306	17,482
\$3,500 under \$4,000.....	1,220,184	310,552		19,289	438	63,498	3,805	122,405	11,470	144,804	19,121	153,883	25,944
\$4,000 under \$4,500.....	1,321,744	369,575		14,775	358	55,873	3,806	119,301	12,917	165,685	24,866	184,357	35,357
\$4,500 under \$5,000.....	1,399,425	419,215		17,172	535	54,930	4,132	124,923	14,797	180,837	30,263	217,354	46,504
\$5,000 under \$6,000.....	3,229,238	1,110,843	23,033	771	94,703	8,367	234,713	32,949	395,838	76,950	502,808	124,647	
\$6,000 under \$7,000.....	3,149,766	1,278,355	15,836	633	63,424	6,666	180,219	29,938	366,119	84,318	490,353	143,895	
\$7,000 under \$8,000.....	2,720,335	1,264,049	7,953	367	50,772	6,138	146,694	28,519	283,496	75,163	422,186	142,787	
\$8,000 under \$9,000.....	2,060,789	1,078,064	4,086	251	21,912	3,049	92,311	20,114	225,830	67,946	323,425	124,531	
\$9,000 under \$10,000.....	1,556,420	899,541	2,754	206	15,512	2,369	65,589	15,818	163,274	54,907	256,134	110,452	
\$10,000 under \$11,000.....	1,218,900	776,249	2,882	204	13,773	2,312	49,736	13,448	123,116	45,910	202,997	96,541	
\$11,000 under \$12,000.....	881,108	602,822	2,710	200	11,497	2,156	41,739	12,363	97,419	39,678	150,937	78,494	
\$12,000 under \$13,000.....	628,066	466,870	1,944	148	9,693	1,964	29,236	9,391	68,216	30,197	110,312	62,373	
\$13,000 under \$14,000.....	452,074	361,228	1,364	116	6,968	1,507	21,804	7,589	49,131	23,490	80,729	49,195	
\$14,000 under \$15,000.....	343,998	295,043	1,539	146	6,073	1,432	18,503	6,889	40,406	20,773	61,428	40,224	
\$15,000 under \$20,000.....	858,826	862,283	5,419	597	21,952	6,058	53,721	23,646	103,279	62,531	153,016	117,937	
\$20,000 under \$25,000.....	352,375	452,060	3,840	500	13,459	4,787	31,635	18,057	50,265	39,286	60,382	60,407	
\$25,000 under \$50,000.....	495,291	951,955	10,070	2,255	31,492	17,417	58,861	51,103	77,725	90,773	71,994	104,636	
\$50,000 under \$100,000.....	137,652	441,463	5,044	2,305	14,275	14,929	17,793	29,084	14,926	33,644	34,089	34,089	
\$100,000 under \$150,000.....	15,475	106,338	1,350	1,023	2,410	4,308	1,986	5,866	1,538	6,361	11,785	6,367	
\$150,000 under \$200,000.....	4,976	49,724	591	589	771	1,965	562	2,370	425	2,539	350	2,691	
\$200,000 under \$500,000.....	5,109	85,514	866	1,401	721	2,962	494	3,394	400	3,932	371	4,603	
\$500,000 under \$1,000,000.....	815	25,636	260	761	106	1,000	55	868	63	1,479	48	1,474	
\$1,000,000 or more.....	353	33,316	136	914	31	1,089	19	732	22	3,439	14	1,486	
Returns under \$5,000.....	7,955,398	1,903,308	156,499	2,854	441,663	21,448	710,075	60,128	886,445	108,861	918,080	149,471	
Returns \$5,000 under \$10,000.....	12,716,548	5,631,392	53,662	2,228	248,323	26,589	719,526	127,338	1,434,557	359,284	1,994,906	646,312	
Returns \$10,000 or more.....	5,375,018	5,510,421	38,025	11,159	133,221	63,886	326,144	184,800	626,727	402,032	904,952	660,507	
Deduction for taxes paid as a percent of adjusted gross income—Continued													
Adjusted gross income classes	Number of returns	5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent	
		Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)	Number of returns	Amount (Thousands of dollars)
		(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	4,072,552	1,909,223	3,629,304	1,982,509	2,668,898	1,648,919	1,808,519	1,235,459	1,193,780	879,882	2,144,741	1,703,811	
Under \$600.....													
\$600 under \$1,000.....	8,698	400	8,705	507	5,246	337	8,405	587	5,566	410	28,781	2,994	
\$1,000 under \$1,500.....	27,756	1,992	28,662	2,368	18,550	1,840	18,071	1,945	24,598	1,794	55,806	8,783	
\$1,500 under \$2,000.....	42,907	6,179	41,872	4,720	29,270	3,881	34,841	5,190	26,077	4,390	104,094	22,297	
\$2,000 under \$2,500.....	69,570	8,791	56,964	8,409	54,603	9,232	59,393	7,520	36,274	7,806	114,025	31,285	
\$2,500 under \$3,000.....	84,149	12,737	90,931	16,380	65,349	13,560	46,503	10,881	44,521	11,646	139,078	46,402	
\$3,000 under \$3,500.....	218,579	21,187	103,115	21,793	79,215	19,352	61,635	17,004	54,526	16,707	155,861	61,482	
\$3,500 under \$4,000.....	150,173	30,860	115,442	28,131	110,160	31,008	75,481	23,914	55,070	19,595	145,633	65,988	
\$4,000 under \$4,500.....	179,217	41,812	137,984	37,908	97,746	31,016	87,827	31,651	69,350	27,727	162,193	82,227	
\$4,500 under \$5,000.....	184,596	48,070	166,166	51,239	117,161	41,715	82,516	33,415	67,524	30,202	146,022	81,141	
\$5,000 under \$6,000.....	489,381	148,325	433,079	155,378	333,376	137,231	221,654	103,548	168,244	88,441	281,818	180,889	
\$6,000 under \$7,000.....	310,783	182,031	454,406	191,745	271,589	179,942	261,423	143,467	166,763	102,492	230,292	169,827	
\$7,000 under \$8,000.....	466,362	192,313	449,895	219,137	338,571	188,821	239,187	151,449	141,338	92,966	155,994	133,747	
\$8,000 under \$9,000.....	382,262	177,522	372,128	204,651	264,641	167,638	169,231	121,434	89,682	72,005	100,455	101,888	
\$9,000 under \$10,000.....	317,386	165,447	288,929	177,200	192,425	135,941	117,708	94,354	59,655	53,401	69,364	75,306	
\$10,000 under \$11,000.....	254,513	146,586	230,621	156,537	153,967	120,137	87,774	77,580	45,043	44,594	47,937	57,659	
\$11,000 under \$12,000.....	186,252	117,555	162,225	120,484	104,288	89,082	56,665	54,882	28,627	31,010	33,869	44,373	
\$12,000 under \$13,000.....	133,537	91,401	112,002	90,392	75,401	70,171	40,742	42,867	19,765	23,328	23,147	34,193	
\$13,000 under \$14,000.....	96,217	71,216	84,080	73,313	51,677	51,898	26,195	29,872	14,093	17,016	17,165	26,684	
\$14,000 under \$15,000.....	70,061	55,787	57,577	53,880	37,472	40,478	22,340	27,324	11,968	16,455	13,919	23,055	
\$15,000 under \$20,000.....	167,928	156,351	131,124	143,944	89,475	113,542	53,179	76,891	33,538	53,610	38,566	76,774	
\$20,000 under \$25,000.....	76,557	68,574	44,757	64,275	32,270	53,606	20,040	37,753	13,313	28,079	21,097	34,625	
\$25,000 under \$50,000.....	2,387	111,598	48,157	103,466	36,873	90,375	30,018	84,688	21,177	67,741	38,123	152,646	
\$50,000 under \$100,000.....	9,907	79,204	8,773	37,043	35,864	35,864	6,307	35,251	5,468	34,859	12,648	98,353	
\$100,000 under \$150,000.....	1,153	7,530	1,031	7,967	890	7,906	762	7,701	769	8,460	1,782	25,174	
\$150,000 under \$200,000.....	341	3,215	336	3,697	269	3,434	259	3,752	249	4,055	585	11,910	
\$200,000 under \$500,000.....	317	4,957	259	4,896	292	6,219	262	6,260	253	6,641	591	19,820	
\$500,000 under \$1,000,000.....	41	1,561	43	1,845	35	1,763	25	1,438	32	2,031	75	5,686	
\$1,000,000 or more.....	22	2,058	9	1,292	19	2,852	14	2,631	17	4,497	34	9,759	
Returns under \$5,000.....	8,854	169,992	74,961	171,455	577,993	151,967	454,674	132,317	373,706	120,284	1,052,293	402,632	
Returns \$5,000 under \$10,000.....	2,167,774	865,638	1,998,427	948,111	1,500,620	809,575	1,009,273	614,252	625,662	416,305	842,923	661,651	
Returns \$10,000 or more.....	1,038,917	881,993	881,016	862,941	950,303	689,427	364,572	488,890	194,392	363,293	849,925	639,522	

Footnote: Statistical table. See also for "Description of the Sample," "Limitations of the Data," and "Explanation of Classifications and Terms."

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART IV.—TAXES PAID—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Deduction as a percent of adjusted gross income—Continued									
	15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	489,874	400,598	302,079	257,948	76,827	87,598	26,437	35,989	41,148	76,028
Under \$600.....	(1)	(1)	(1)	(1)	(1)	(1)				
\$600 under \$1,000.....	18,191	2,666	21,185	4,344	7,932	2,396	2,873	549	17,562	6,283
\$1,000 under \$1,500.....	42,735	9,417	39,088	11,973	19,206	5,477	4,946	1,800	8,832	5,287
\$1,500 under \$2,000.....	45,175	13,575	57,591	23,926	13,580	8,083	(1)	(1)	2,921	2,732
\$2,000 under \$2,500.....	59,376	23,250	49,490	26,724	8,972	6,804	3,359	3,398	5,279	7,212
\$2,500 under \$3,000.....	58,126	27,121	29,405	19,311	7,033	6,284				
\$3,000 under \$3,500.....	41,821	23,091	28,055	20,989	4,946	5,576	4,163	6,069	3,658	8,974
\$3,500 under \$4,000.....	42,791	27,503	16,899	14,657	3,466	4,356				
\$4,000 under \$4,500.....	34,751	25,006	9,713	9,919	2,884	4,240				
\$4,500 under \$5,000.....	28,069	22,074	10,365	11,986						
\$5,000 under \$6,000.....	34,928	31,819	12,283	15,144						
\$6,000 under \$7,000.....	28,440	30,792	7,326	10,785						
\$7,000 under \$8,000.....	12,447	15,568	3,550	6,181	4,173	9,208	(1)	(1)	(1)	(1)
\$8,000 under \$9,000.....	7,307	10,635	1,726	1,303						
\$9,000 under \$10,000.....	4,320	6,813	2,707	5,425						
\$10,000 under \$11,000.....	4,281	7,449	1,676	4,153	387	1,442				
\$11,000 under \$12,000.....	3,994	7,033	937	2,447	320	1,260				
\$12,000 under \$13,000.....	2,877	6,131	702	2,046						
\$13,000 under \$14,000.....	1,673	3,883	719	2,471	334	1,528				
\$14,000 under \$15,000.....	1,743	4,386	736	2,504			736	4,956	662	7,190
\$15,000 under \$20,000.....	4,653	13,570	1,813	7,209	472	2,619				
\$20,000 under \$25,000.....	3,017	11,214	1,174	6,098	435	3,333				
\$25,000 under \$50,000.....	5,824	33,029	1,833	16,174	846	9,715	414	6,169	767	15,850
\$50,000 under \$100,000.....	1,869	21,124	1,040	16,207	225	5,215	71	2,193	124	5,977
\$100,000 under \$150,000.....	367	7,523	168	4,791	54	2,216	22	1,211	24	1,934
\$150,000 under \$200,000.....	133	3,862	71	2,938	19	1,145	4	336	11	1,226
\$200,000 under \$500,000.....	144	7,112	81	4,894	23	2,105	16	1,945	19	4,373
\$500,000 under \$1,000,000.....	16	1,768	6	823	7	1,417	1	251	2	1,371
\$1,000,000 or more.....	12	3,170	3	855	-	-	-	-	1	542
Returns under \$5,000.....	372,229	173,777	263,478	143,400	69,552	46,395	24,773	17,569	38,252	30,488
Returns \$5,000 under \$10,000.....	87,442	95,627	27,592	40,838	4,173	9,208	(1)	(1)	(1)	(1)
Returns \$10,000 or more.....	30,203	131,194	11,009	73,710	3,122	31,995	1,264	17,061	1,610	38,463

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: COMPARISON OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART V.—MEDICAL AND DENTAL EXPENSE
[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns for medical and dental expense	Amount of deduction for medical and dental expense (Thousand dollars)	Deduction for medical and dental expense as a percent of adjusted gross income									
			0 percent under 1 percent		1 percent under 2 percent		2 percent under 3 percent		3 percent under 4 percent		4 percent under 5 percent	
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total.....	16,090,093	6,078,699	1,863,320	100,322	2,208,381	287,506	1,964,191	394,032	1,652,916	430,534	1,370,466	426,860
Under \$600.....	14,954	7,404					(1)	(1)				
\$600 under \$1,000.....	109,829	37,306			(1)	(1)	4,172	100	(1)	(1)		164
\$1,000 under \$1,500.....	291,354	84,649	(1)	(1)	6,032	115	4,837	145	9,645	443	11,224	707
\$1,500 under \$2,000.....	458,885	147,062	9,986	10.	11,925	304	16,123	740	20,115	1,236	31,281	1,944
\$2,000 under \$2,500.....	601,119	209,053	12,730	187	21,362	721	35,040	1,987	29,946	2,418	33,428	3,436
\$2,500 under \$3,000.....	682,318	234,308	17,449	309	31,772	1,201	35,814	2,509	46,225	4,475	42,101	5,213
\$3,000 under \$3,500.....	786,157	263,529	32,667	534	51,260	2,550	48,747	3,994	61,308	7,098	59,045	8,451
\$3,500 under \$4,000.....	866,079	297,820	48,650	1,003	66,205	3,799	73,299	6,916	73,785	9,683	74,732	12,506
\$4,000 under \$4,500.....	927,174	328,733	58,727	1,446	78,454	5,153	99,699	10,739	78,832	11,739	82,214	15,756
\$4,500 under \$5,000.....	979,245	343,698	62,754	1,687	93,097	6,622	104,870	12,447	99,414	16,361	103,819	22,139
\$5,000 under \$6,000.....	2,198,563	731,041	215,504	6,569	277,682	23,334	264,876	36,497	252,883	48,974	207,359	51,082
\$6,000 under \$7,000.....	2,011,290	631,812	248,424	8,780	322,250	31,122	288,786	46,926	251,307	56,373	204,653	59,366
\$7,000 under \$8,000.....	1,652,027	550,080	230,134	9,308	307,781	34,251	263,316	49,621	199,160	51,839	156,214	52,216
\$8,000 under \$9,000.....	1,199,995	418,785	208,700	8,979	240,812	30,566	187,694	39,428	146,168	43,089	109,460	41,172
\$9,000 under \$10,000.....	864,887	320,368	168,436	8,702	172,122	23,800	135,101	31,701	110,479	36,726	73,131	30,735
\$10,000 under \$11,000.....	629,898	253,235	122,701	6,916	134,372	20,930	104,392	27,088	75,164	27,313	52,907	24,711
\$11,000 under \$12,000.....	435,548	187,663	89,945	5,539	91,017	15,542	73,999	20,999	53,520	21,221	36,121	18,471
\$12,000 under \$13,000.....	298,571	137,494	66,903	4,511	65,295	12,103	50,510	15,470	33,171	14,400	22,869	12,737
\$13,000 under \$14,000.....	210,854	104,933	47,283	3,426	45,591	9,144	35,069	11,674	26,075	11,241	16,010	9,687
\$14,000 under \$15,000.....	157,715	87,012	34,808	2,680	33,292	7,048	27,693	9,929	17,297	8,665	11,592	7,504
\$15,000 under \$20,000.....	376,805	257,283	85,464	7,710	82,704	20,878	61,753	25,980	41,871	24,600	28,075	21,288
\$20,000 under \$25,000.....	133,854	126,937	33,754	3,932	28,930	9,421	21,781	11,909	12,815	9,783	7,971	7,938
\$25,000 under \$50,000.....	159,865	212,262	46,971	8,136	35,547	16,974	22,192	17,939	12,514	14,484	8,512	12,472
\$50,000 under \$100,000.....	36,669	76,271	16,201	4,859	8,171	7,738	732	6,315	2,232	5,043	1,675	4,957
\$100,000 under \$150,000.....	5,722	15,453	2,995	1,680	1,056	1,757	655	1,315	1,315	1,310	205	1,084
\$150,000 under \$200,000.....	1,980	5,971	1,163	856	346	825	135	577	79	470	65	496
\$200,000 under \$500,000.....	2,103	6,679	1,464	1,495	288	1,153	125	815	65	612	45	606
\$500,000 under \$1,000,000.....	303	1,242	250	474	25	234	16	293	11	219	1	22
\$1,000,000 or more.....	150	645	144	537	6	108	-	-	-	-	-	-
Returns under \$5,000.....	5,713,294	1,953,562	246,076	5,293	361,034	20,578	422,746	39,578	419,870	53,672	433,597	70,316
Returns \$5,000 under \$10,000.....	7,926,762	2,652,087	1,071,198	42,338	1,320,667	143,073	1,139,773	204,151	959,917	237,501	750,817	224,571
Returns \$10,000 or more.....	2,450,037	1,473,050	548,046	52,691	526,700	123,855	401,672	150,303	273,129	139,361	186,752	131,973

Adjusted gross income classes	Deduction for medical and dental expense as a percent of adjusted gross income—Continued											
	5 percent under 6 percent		6 percent under 7 percent		7 percent under 8 percent		8 percent under 9 percent		9 percent under 10 percent		10 percent under 15 percent	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total.....	1,134,407	410,916	937,576	378,802	751,572	337,549	604,948	291,276	496,449	257,640	1,454,665	885,517
Under \$600.....	(1)	(1)	3,559	187	(1)	(1)	4,546	321	3,374	257	16,571	1,837
\$600 under \$1,000.....	11,991	832	14,543	1,248	11,198	1,126	7,865	850	15,357	1,958	49,738	8,079
\$1,000 under \$1,500.....	16,077	1,512	20,756	2,405	23,929	3,178	22,283	3,378	23,510	3,949	83,576	18,273
\$1,500 under \$2,000.....	31,968	3,979	33,760	5,005	28,303	4,778	35,339	6,779	29,590	6,289	109,284	30,793
\$2,000 under \$2,500.....	49,511	7,471	48,932	8,741	40,855	8,511	42,760	9,919	32,223	8,405	123,249	41,467
\$2,500 under \$3,000.....	63,112	11,197	55,501	12,382	48,362	11,743	47,072	13,159	44,878	24,006	129,834	52,279
\$3,000 under \$4,000.....	69,756	14,521	57,571	13,939	52,718	16,197	45,899	14,612	42,235	15,205	127,078	58,695
\$4,000 under \$4,500.....	69,778	16,242	67,020	18,484	58,812	18,690	46,015	16,694	42,275	17,026	127,446	66,277
\$4,500 under \$5,000.....	77,492	20,284	69,669	21,545	64,540	22,849	48,020	19,249	40,450	18,104	123,584	71,259
\$5,000 under \$6,000.....	191,681	58,060	163,762	58,570	119,974	49,233	97,470	45,307	64,623	33,742	205,175	134,739
\$6,000 under \$7,000.....	169,238	58,434	124,048	51,803	99,340	45,881	83,247	34,679	55,117	33,684	119,082	91,771
\$7,000 under \$8,000.....	126,853	51,700	89,935	43,179	69,549	38,832	50,952	32,276	32,256	22,633	81,261	72,565
\$8,000 under \$9,000.....	77,466	35,845	60,623	33,583	42,494	26,743	26,062	18,574	19,830	16,052	46,417	45,742
\$9,000 under \$10,000.....	53,484	27,722	34,482	21,204	27,416	19,427	23,236	18,499	18,424	16,519	31,211	35,422
\$10,000 under \$11,000.....	38,090	21,708	24,975	16,936	17,390	13,654	13,276	11,785	9,442	9,336	21,542	26,732
\$11,000 under \$12,000.....	24,025	14,989	16,963	12,568	11,018	9,385	8,313	8,081	6,189	6,722	13,963	18,399
\$12,000 under \$13,000.....	16,294	9,726	11,624	9,368	7,130	6,629	4,721	5,004	4,663	2,962	9,543	14,608
\$13,000 under \$14,000.....	10,568	7,784	8,362	7,254	6,117	6,112	2,650	3,014	2,476	2,148	6,726	10,609
\$14,000 under \$15,000.....	9,358	7,383	6,214	5,804	3,279	3,538	2,413	2,952	2,041	2,803	4,909	8,669
\$15,000 under \$20,000.....	18,513	17,107	12,151	13,261	9,025	11,518	6,284	9,040	5,247	8,494	11,318	23,472
\$20,000 under \$25,000.....	5,664	4,864	4,990	6,531	2,720	4,463	2,990	4,323	1,776	3,781	4,868	13,104
\$25,000 under \$50,000.....	5,021	11,182	4,490	9,537	4,188	10,165	2,864	3,098	2,129	6,501	6,771	27,220
\$50,000 under \$100,000.....	1,203	4,312	867	3,660	710	3,460	618	3,309	420	2,583	1,270	10,350
\$100,000 under \$150,000.....	113	730	98	781	90	804	83	823	51	559	156	2,363
\$150,000 under \$200,000.....	43	407	34	358	20	263	17	249	18	287	99	1,154
\$200,000 under \$500,000.....	39	605	27	469	14	256	15	302	15	305	1	21
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	391,754	76,158	374,311	83,936	335,404	87,186	300,419	84,961	273,892	85,195	890,960	348,777
Returns \$5,000 under \$10,000.....	614,722	231,961	472,850	208,339	350,467	180,116	260,967	149,335	190,250	122,630	483,146	380,239
Returns \$10,000 or more.....	127,931	102,797	90,415	86,527	61,701	70,247	43,562	36,980	34,307	49,815	80,559	156,501

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 16.—ITEMIZED DEDUCTIONS AS A PERCENT OF ADJUSTED GROSS INCOME: NUMBER OF RETURNS AND AMOUNT OF DEDUCTION BY ADJUSTED GROSS INCOME CLASSES—Con.

PART V.—MEDICAL AND DENTAL EXPENSE—Continued

[Taxable and nontaxable returns]

Adjusted gross income classes	Deduction for medical and dental expense as a percent of adjusted gross income—Continued									
	15 percent under 20 percent		20 percent under 30 percent		30 percent under 40 percent		40 percent under 50 percent		50 percent or more	
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
Total.....	665,934	505,105	526,914	505,362	191,501	246,002	92,049	148,632	170,804	472,644
Under \$600.....	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	9,681	6,718
\$600 under \$1,000.....	12,958	1,846	17,852	3,796	8,312	2,329	6,759	2,342	17,860	23,881
\$1,000 under \$1,500.....	43,223	9,390	47,586	14,727	20,485	8,830	11,200	6,592	23,606	29,584
\$1,500 under \$2,000.....	61,538	18,589	56,800	24,249	30,864	18,652	12,979	10,108	24,443	38,441
\$2,000 under \$2,500.....	63,652	24,660	80,087	43,803	23,546	18,221	12,506	12,496	20,618	43,501
\$2,500 under \$3,000.....	71,855	34,385	60,100	39,841	19,086	18,162	8,034	9,883	12,352	33,716
\$3,000 under \$3,500.....	62,064	34,623	44,938	34,801	19,835	22,087	6,340	5,145	9,596	25,380
\$3,500 under \$4,000.....	59,432	37,586	40,401	35,666	11,141	13,851	6,275	10,554	11,902	33,287
\$4,000 under \$4,500.....	55,924	40,373	35,339	35,403	14,066	20,521	4,367	8,194	8,206	25,996
\$4,500 under \$5,000.....	48,882	39,647	24,517	27,365	8,026	13,260	3,867	8,023	6,244	22,657
\$5,000 under \$6,000.....	69,195	64,945	43,394	55,439	12,406	23,475	5,839	14,175	6,740	26,900
\$6,000 under \$7,000.....	37,803	41,480	25,063	37,718	5,939	12,403	2,973	8,544	6,759	37,711
\$7,000 under \$8,000.....	23,223	29,864	11,913	22,002	3,307	8,219	3,993	14,206	5,364	35,952
\$8,000 under \$9,000.....	16,658	24,326	9,606	19,574	2,280	6,210	-	-	-	-
\$9,000 under \$10,000.....	6,547	10,670	6,433	14,428	(1)	(1)	1,186	5,090	-	-
\$10,000 under \$11,000.....	7,455	13,386	4,015	9,888	1,740	6,232	773	3,644	1,664	12,976
\$11,000 under \$12,000.....	5,496	10,653	2,891	7,766	1,811	7,200	576	2,922	668	7,206
\$12,000 under \$13,000.....	3,805	8,139	2,279	6,851	803	3,496	401	2,211	670	7,005
\$13,000 under \$14,000.....	2,576	5,988	1,940	6,432	769	3,389	134	801	468	5,000
\$14,000 under \$15,000.....	1,940	4,818	1,542	5,423	669	3,375	134	845	534	5,776
\$15,000 under \$20,000.....	5,389	15,808	4,963	20,982	1,740	10,063	502	3,842	1,806	23,240
\$20,000 under \$25,000.....	2,509	9,555	2,067	10,977	803	6,101	435	4,477	863	13,778
\$25,000 under \$30,000.....	3,045	16,295	2,366	19,410	854	10,143	692	10,072	749	13,634
\$30,000 under \$100,000.....	554	6,262	520	8,335	241	4,091	(1)	11	305	-
\$100,000 under \$150,000.....	89	1,736	12	352	-	159	-	-	-	-
\$150,000 under \$200,000.....	1	29	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	1	40	-	-	-	-	-	-	-	-
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-	-	-
Returns under \$5,000.....	479,648	241,111	407,920	299,785	156,748	136,144	74,407	77,711	144,508	283,161
Returns \$5,000 under \$10,000.....	153,426	171,285	96,409	149,161	25,319	54,809	13,991	42,015	18,863	100,563
Returns \$10,000 or more.....	32,860	92,709	22,585	96,416	9,434	55,049	3,651	28,906	7,433	88,920

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

TABLE 17.—NUMBER OF RETURNS WITH DEDUCTION FOR STATE AND LOCAL SALES TAXES, BY SIZE OF DEDUCTION AND ADJUSTED GROSS INCOME CLASSES

Deduction for State and Local sales taxes		Number of returns by size of deduction for State and local sales taxes																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
A. Adjusted gross income in one class	B. Number of returns	C. Amount (thousand dollars)	Under \$10		\$10 to \$20		\$20 to \$40		\$40 to \$60		\$60 to \$80		\$80 to \$100		\$100 to \$125		\$125 to \$150		Under \$50	\$50 to \$100	\$100 to \$150	\$150 to \$200	\$200 to \$250	\$250 to \$300	\$300 to \$400	\$400 to \$500	\$500 to \$600	\$600 to \$700	\$700 to \$800	\$800 to \$900	\$900 to \$1,000	\$1,000 or more																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)															(17)	(18)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
1. \$1,000 to \$1,999	21,876,230	2,634,274	176,732	794,330	942,253	1,085,633	1,287,111	1,506,364	1,616,863	1,657,818	1,183,848	1,160,407	2,632,724	2,098,220	1,699,071	1,848,779	1,685,631	881,844	948,631																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		

Use text for "Description of the Sample and Limitations of the Data and Methods." Explanation of Classifications and Terms.

NOTE: Detail may not add to total because of rounding. However, the data are included in the appropriate total.

Table 18.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	All returns										Returns with exemptions for taxpayers' sons and daughters (including stepchildren)										Returns with exemptions for other dependents										
	Returns with exemptions for age or blindness					Returns with exemptions for taxpayers' sons and daughters (including stepchildren)					Returns with exemptions for other dependents					Returns with exemptions for other dependents					Returns with exemptions for other dependents										
	Total number of returns	Total number of exemptions	Number of exemptions for taxpayers	Number of exemptions for age or blindness	Number of exemptions for blindness	Number of exemptions for taxpayers' sons and daughters (including stepchildren)	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	Number of exemptions for other dependents	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Grand total.....	62,712,386	179,844,917	100,811,774	5,612,822	2,683,370	28,240,858	46,513,683	9,042,182	8,960,876	5,499,290	4,856,510	23,078,239	4,143,555	5,251,710	3,715,949	450,288	123,292	122,208	305,555												
Taxable returns, total.....	50,092,363	141,827,748	81,845,500	2,929,876	3,607,695	23,272,065	52,237,746	7,909,106	7,822,334	4,549,403	3,290,222	15,033,763	3,422,610	4,136,807	2,853,157	445,820	80,080	81,553	199,770												
\$400 under \$1,000.....	1,426,260	1,426,260	1,426,260	50,848	11,945	36,669	36,669	106,832	106,832	—	—	—	—	25,992	25,992	—	—	—	—												
\$1,000 under \$2,000.....	2,264,270	2,425,366	2,261,817	111,965	106,932	107,032	107,032	106,832	106,832	—	—	—	—	155,261	155,261	—	—	—	—												
\$2,000 under \$4,000.....	2,288,180	3,683,667	2,697,182	166,936	167,830	471,293	471,293	355,568	355,568	61,725	—	—	—	132,885	132,885	—	—	—	—												
\$4,000 under \$6,000.....	2,486,921	4,585,503	3,320,878	237,366	237,366	605,004	605,004	405,230	405,230	185,955	13,829	18,600	225,070	147,207	147,207	34,159	3,182	—	—												
\$6,000 under \$8,000.....	2,713,702	5,668,236	3,238,236	226,769	226,769	633,409	633,409	440,121	440,121	179,250	4,951	18,600	225,070	147,207	147,207	34,159	3,182	—	—												
\$8,000 under \$10,000.....	2,793,987	6,548,639	3,416,298	241,478	241,478	680,293	680,293	447,385	447,385	187,922	9,092	38,764	228,731	186,076	186,076	36,321	6,245	—	—												
\$10,000 under \$12,000.....	2,899,000	6,880,229	3,426,784	255,072	255,072	740,135	740,135	469,474	469,474	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$12,000 under \$14,000.....	2,931,881	8,239,919	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$14,000 under \$16,000.....	3,000,000	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$16,000 under \$18,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$18,000 under \$20,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$20,000 under \$22,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$22,000 under \$24,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$24,000 under \$26,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$26,000 under \$28,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$28,000 under \$30,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$30,000 under \$32,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$32,000 under \$34,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$34,000 under \$36,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$36,000 under \$38,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$38,000 under \$40,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$40,000 under \$42,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$42,000 under \$44,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$44,000 under \$46,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$46,000 under \$48,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$48,000 under \$50,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$50,000 under \$52,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$52,000 under \$54,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$54,000 under \$56,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$56,000 under \$58,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$58,000 under \$60,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$60,000 under \$62,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$62,000 under \$64,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$64,000 under \$66,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$66,000 under \$68,000.....	3,006,397	8,545,000	4,734,504	268,772	268,772	780,000	780,000	480,000	480,000	247,136	24,823	107,350	341,386	246,566	246,566	37,887	7,001	—	—												
\$68,000 under \$70,000.....	3,006,397	8,545,000	4,734,504	268,																											

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Footnote as end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Footnote at end of table. See text for "Description of the Data" and "Limitations of the Data" and "Summary of Findings."

Table 18.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns	Total number of exemptions (including spouse if not one owner)	Returns with exemptions for age or blindness				Returns with exemptions for taxpayers' sons and daughters (including stepchildren)				Returns with exemptions for husbands and wives				Returns with exemptions for other dependents (excluding stepchildren)						
			Number of exemptions		Number of returns	Number of exemptions	Number of exemptions		Number of returns	Number of exemptions	Number of exemptions		Number of returns	Number of exemptions	Number of exemptions		Number of returns	Number of exemptions			
			(41)	(42)			(43)	(44)			(45)	(46)			(47)	(48)			(49)	(50)	(51)
Grand total.....	3,674,965	9,445,520	4,719,788	1,958,845	242,456	87,209	94,782	1,071,822	4,075,913	673,013	457,644	289,064	319,608	1,550,630	397,450	408,433	260,778	46,776	17,971	2,225	10,590
Exempt returns, total.....	2,925,943	5,445,384	3,072,513	87,209	94,782	1,071,822	4,075,913	673,013	457,644	289,064	319,608	1,550,630	397,450	408,433	260,778	46,776	17,971	2,225	10,590		
\$600 under \$1,000.....	90,364	90,364	90,364	3,961	7,910	29,864	9,284	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897
\$1,000 under \$1,500.....	124,169	124,169	124,169	7,910	7,910	29,864	9,284	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897
\$1,500 under \$2,000.....	245,836	245,836	245,836	5,834	5,834	29,864	9,284	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897	11,897
\$2,000 under \$2,500.....	283,983	283,983	283,983	9,697	9,697	111,169	167,236	61,988	42,293	12,045	2,966	11,865	24,767	30,372	24,767	30,372	19,212	5,955	5,955	5,955	5,955
\$2,500 under \$3,000.....	287,238	287,238	287,238	9,697	9,697	111,169	167,236	61,988	42,293	12,045	2,966	11,865	24,767	30,372	24,767	30,372	19,212	5,955	5,955	5,955	5,955
\$3,000 under \$3,500.....	276,296	276,296	276,296	10,924	10,924	138,479	273,833	61,988	42,293	12,045	2,966	11,865	24,767	30,372	24,767	30,372	19,212	5,955	5,955	5,955	5,955
\$3,500 under \$4,000.....	269,496	269,496	269,496	4,263	4,263	133,752	274,789	36,318	36,318	25,483	35,120	20,406	90,035	20,136	25,483	36,318	30,372	18,355	5,241	5,241	5,241
\$4,000 under \$4,500.....	209,267	209,267	209,267	4,056	5,044	108,976	295,855	30,349	30,349	35,120	25,483	20,406	90,035	20,136	25,483	36,318	30,372	18,355	5,241	5,241	5,241
\$4,500 under \$5,000.....	767,124	767,124	767,124	13,433	13,433	155,294	349,746	56,320	44,433	29,433	29,433	20,406	114,267	24,332	27,496	21,663	25,483	15,868	3,202	3,202	3,202
\$5,000 under \$5,500.....	376,828	376,828	376,828	6,168	7,136	76,046	186,017	28,236	21,388	12,873	15,549	72,386	15,135	18,259	12,842	18,259	12,842	7,042	4,740	4,740	4,740
\$5,500 under \$6,000.....	171,389	171,389	171,389	2,380	2,380	97,285	92,580	37,285	37,285	10,779	8,950	34,300	6,259	7,710	34,300	6,259	7,710	3,549	3,549	3,549	3,549
\$6,000 under \$6,500.....	22,303	22,303	22,303	2,173	2,173	9,645	18,170	7,345	7,345	3,166	1,239	4,894	3,775	3,775	4,045	3,775	4,045	3,096	3,096	3,096	3,096
\$6,500 under \$7,000.....	14,416	14,416	14,416	1,229	1,229	7,345	15,845	2,868	2,868	2,132	1,263	1,062	4,884	970	1,037	903	3,552	4,045	3,552	4,045	3,552
\$7,000 under \$7,500.....	11,959	11,959	11,959	568	568	2,863	5,224	1,505	1,505	789	789	368	1,540	368	368	202	368	202	368	202	368
\$7,500 under \$8,000.....	3,933	3,933	3,933	368	368	1,271	2,476	502	502	435	635	502	2,244	368	368	202	368	202	368	202	368
\$8,000 under \$8,500.....	7,528	7,528	7,528	3,871	3,871	1,705	3,010	836	836	635	635	502	2,244	368	368	202	368	202	368	202	368
\$8,500 under \$9,000.....	9,732	9,732	9,732	1,238	1,238	1,271	5,092	8,888	2,904	1,181	538	469	2,008	810	944	676	418	214	214	214	214
\$9,000 under \$9,500.....	11,834	11,834	11,834	903	903	2,833	4,747	1,693	1,693	1,163	288	97	456	469	512	418	214	214	214	214	214
\$9,500 under \$10,000.....	12,386	12,386	12,386	653	653	3,005	5,103	1,457	1,457	1,163	288	97	456	469	512	418	214	214	214	214	214
\$10,000 under \$10,500.....	1,316	1,316	1,316	22	22	24	55	13	13	6	3	2	8	7	5	4	1	1	1	1	1
\$10,500 under \$11,000.....	300	300	300	22	22	24	55	13	13	6	3	2	8	7	5	4	1	1	1	1	1
\$11,000 under \$11,500.....	53	53	53	17	17	16	33	6	6	3	2	8	7	5	4	1	1	1	1	1	1
\$11,500 under \$12,000.....	112	112	112	10	10	18	34	10	10	4	3	2	8	7	5	4	1	1	1	1	1
\$12,000 under \$12,500.....	118	118	118	10	10	18	34	10	10	4	3	2	8	7	5	4	1	1	1	1	1
\$12,500 under \$13,000.....	24	24	24	34	34	10	12	22	7	7	2	1	1	1	1	1	1	1	1	1	1
Non-taxable returns, total.....	1,148,002	3,997,236	1,647,275	109,636	147,704	697,647	2,032,260	172,022	171,714	136,173	217,738	1,111,291	132,965	166,997	108,714	17,807	4,279	2,105	9,712		
Under \$1,000.....	23,974	34,305	31,000	2,674	3,274	6,511	17,991	1,942	2,024	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362
No adjusted gross income.....	283,655	465,004	329,747	18,898	24,960	51,781	99,682	24,286	16,739	4,975	5,781	26,993	10,019	11,145	9,224	12,404	12,404	12,404	12,404	12,404	12,404
\$1,000 under \$1,500.....	196,558	699,375	284,510	34,862	42,065	130,405	254,008	61,552	34,862	18,652	13,325	64,708	23,921	25,921	12,404	12,404	12,404	12,404	12,404	12,404	12,404
\$1,500 under \$2,000.....	107,484	485,329	174,794	9,204	13,555	39,695	277,244	8,032	35,068	30,328	20,337	103,132	18,848	24,736	16,465	12,404	12,404	12,404	12,404	12,404	12,404
\$2,000 under \$2,500.....	82,508	413,888	134,312	4,765	7,238	75,778	256,033	3,762	15,003	26,477	30,536	124,954	10,421	16,205	6,524	12,404	12,404	12,404	12,404	12,404	12,404
\$2,500 under \$3,000.....	41,338	271,104	70,414	2,662	4,045	40,545	156,033	2,199	2,199	5,050	34,302	173,384	7,435	9,117	1,624	12,404	12,404	12,404	12,404	12,404	12,404
\$3,000 under \$3,500.....	41,338	271,104	70,414	2,662	4,045	40,545	156,033	2,199	2,199	5,050	34,302	173,384	7,435	9,117	1,624	12,404	12,404	12,404	12,404	12,404	12,404
\$3,500 under \$4,000.....	13,386	99,998	148,122	1,631	2,031	21,033	106,236	3,567	1,987	1,987	18,954	102,171	2,981	3,481	2,881	5,343	5,343	5,343	5,343	5,343	5,343
\$4,000 under \$4,500.....	17,724	46,991	22,303	2,173	2,173	9,645	18,170	7,345	12,845	2,868	2,132	1,263	1,062	4,884	970	1,037	903	3,552	4,045	3,552	4,045
Returns under \$5,000.....	3,090,369	7,729,778	8,282,614	1,65,271	208,815	1,428,999	3,228,969	554,858	395,937	231,188	247,016	1,188,672	276,664	339,280	226,500	41,009	8,590	4,209	10,112		
Returns \$5,000 under \$10,000	530,692	1,253,757	678,541	27,045	27,045	312,995	104,339	83,423	83,423	54,473	34,473	39,393	39,393	39,393	39,393	39,393	39,393	39,393	39,393	39,393	39,393
Returns \$10,000 or more.....	519,940	1,129,187	595,633	6,240	6,240	281,534	25,099	13,813	6,184	2,721	2,721	121,648	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289	4,289

Table 16.—NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Number of returns	Returns with exemptions for age or blindness				Returns with exemptions for sons and daughters (including stepchildren)				Returns with exemptions for other dependents								
		Number of exemptions for age or blindness	Number of returns	Number of exemptions for age or blindness	Number of returns	Number of exemptions for sons and daughters (including stepchildren)	Number of returns	Number of exemptions for other dependents	Number of returns	Number of exemptions for other dependents	Number of returns	Number of exemptions for other dependents						
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Taxable returns, total.....																		
1,618,704	3,706,397	1,618,704	120,546	122,286	680,346	1,124,382	383,797	193,449	71,822	31,288	138,221	675,011	841,015	562,868	103,355	19,361	7,227	35,254
1,402,132	3,122,331	1,402,132	65,490	65,861	577,630	911,313	340,993	103,690	54,743	18,204	78,711	659,850	741,005	500,712	91,156	13,721	4,261	18,618
\$600 under \$1,000.....	6,926																	
\$1,000 under \$1,500.....	18,391																	
\$1,500 under \$2,000.....	65,995	40,093	3,166	3,166	12,658	12,658	12,658	7,644	-	-	-	10,038	10,038	10,038	4,105	-	-	-
\$2,000 under \$2,500.....	153,118	77,366	3,066	3,066	33,590	33,590	33,590	18,706	-	-	-	27,287	31,432	23,132	4,105	-	-	-
\$2,500 under \$3,000.....	84,507	180,422	84,507	4,160	37,817	47,721	28,706	8,318	(1)	-	-	34,174	43,984	43,984	7,648	-	-	-
\$3,000 under \$3,500.....	118,077	297,667	118,077	6,318	47,717	68,421	29,305	15,919	7,998	2,974	10,203	43,268	54,546	43,296	6,648	-	-	-
\$3,500 under \$4,000.....	128,599	286,677	128,599	4,546	59,004	102,052	28,378	20,634	7,998	2,974	10,203	43,268	54,546	43,296	6,648	-	-	-
\$4,000 under \$4,500.....	147,058	346,968	147,058	4,153	64,676	102,076	37,260	17,134	10,883	-	-	63,308	83,181	50,565	5,078	-	-	-
\$4,500 under \$5,000.....	255,335	570,335	255,335	4,276	64,776	114,004	34,469	19,794	8,484	3,652	15,595	54,979	65,742	45,129	9,037	-	-	-
\$5,000 under \$5,500.....	370,387	870,387	370,387	10,927	104,076	171,642	38,970	29,238	10,224	5,024	23,484	111,445	139,310	91,732	14,729	-	-	-
\$5,500 under \$6,000.....	398,607	938,607	398,607	5,439	105,019	171,642	38,970	29,238	10,224	5,024	23,484	111,445	139,310	91,732	14,729	-	-	-
\$6,000 under \$6,500.....	454,717	1,054,717	454,717	5,439	105,019	171,642	38,970	29,238	10,224	5,024	23,484	111,445	139,310	91,732	14,729	-	-	-
\$6,500 under \$7,000.....	506,975	1,160,975	506,975	6,659	118,021	182,021	42,939	31,339	12,762	4,152	19,382	128,930	154,788	103,679	4,038	-	-	-
\$7,000 under \$7,500.....	513,010	1,177,010	513,010	6,659	118,021	182,021	42,939	31,339	12,762	4,152	19,382	128,930	154,788	103,679	4,038	-	-	-
\$7,500 under \$8,000.....	513,010	1,177,010	513,010	6,659	118,021	182,021	42,939	31,339	12,762	4,152	19,382	128,930	154,788	103,679	4,038	-	-	-
\$8,000 under \$8,500.....	513,010	1,177,010	513,010	6,659	118,021	182,021	42,939	31,339	12,762	4,152	19,382	128,930	154,788	103,679	4,038	-	-	-
\$8,500 under \$9,000.....	513,010	1,177,010	513,010	6,659	118,021	182,021	42,939	31,339	12,762	4,152	19,382	128,930	154,788	103,679	4,038	-	-	-
\$9,000 under \$10,000.....	513,010	1,177,010	513,010	6,659	118,021	182,021	42,939	31,339	12,762	4,152	19,382	128,930	154,788	103,679	4,038	-	-	-
\$10,000 under \$11,000.....	19,956	47,092	1,294	1,294	7,227	11,946	4,015	2,108	736	368	1,507	11,855	13,896	10,183	1,472	-	-	-
\$11,000 under \$12,000.....	22,882	22,882	1,294	1,294	7,227	11,946	4,015	2,108	736	368	1,507	11,855	13,896	10,183	1,472	-	-	-
\$12,000 under \$13,000.....	23,415	23,415	1,004	1,004	2,422	4,319	1,007	736	502	-	-	3,269	3,852	2,713	469	-	-	-
\$13,000 under \$14,000.....	15,402	15,402	1,004	1,004	2,422	4,319	1,007	736	502	-	-	3,269	3,852	2,713	469	-	-	-
\$14,000 under \$15,000.....	11,330	11,330	1,004	1,004	2,422	4,319	1,007	736	502	-	-	3,269	3,852	2,713	469	-	-	-
\$15,000 under \$20,000.....	14,444	37,551	2,844	2,844	2,877	6,515	11,834	3,204	2,141	636	1,507	11,855	13,896	10,183	1,472	-	-	-
\$20,000 under \$25,000.....	34,644	14,475	3,627	3,627	1,178	2,979	4,355	1,438	897	779	1,783	3,668	4,670	3,020	409	351	154	653
\$25,000 under \$30,000.....	22,233	22,233	2,227	2,227	2,254	3,802	6,859	2,152	889	382	379	1,783	3,668	4,670	3,020	409	351	653
\$30,000 under \$35,000.....	2,100	5,516	2,100	125	125	237	64	31	16	14	63	88	126	68	14	2	4	24
\$35,000 under \$40,000.....	285	119	120	120	125	237	64	31	16	14	63	88	126	68	14	2	4	24
\$40,000 under \$45,000.....	89	232	89	38	45	67	26	16	3	2	-	28	38	20	4	2	-	-
\$45,000 under \$50,000.....	89	220	89	28	28	24	23	14	4	2	9	25	29	21	4	4	-	-
\$50,000 under \$55,000.....	24	69	24	11	11	24	23	14	4	2	10	3	10	3	2	1	-	-
\$55,000 or more.....	7	16	7	5	5	16	5	5	5	5	5	5	5	5	5	5	5	5
Nontaxable returns, total.....																		
216,532	586,066	216,532	56,435	56,435	102,716	213,009	42,764	29,779	17,079	13,094	59,510	63,111	96,010	42,250	12,199	3,640	3,766	14,426
No adjusted gross income.....																		
9,844	21,407	9,844	(1)	(1)	3,991	7,078	2,428	840	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$600 under \$1,000.....	27,490	27,490	5,284	5,284	6,073	10,240	3,793	1,987	3,993	4,694	3,493	3,993	4,694	3,493	3,493	3,493	3,493	3,493
\$1,000 under \$1,500.....	122,277	35,945	17,959	18,360	21,928	11,611	5,055	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615
\$1,500 under \$2,000.....	122,277	35,945	17,959	18,360	21,928	11,611	5,055	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615	1,615
\$2,000 under \$2,500.....	23,846	23,846	6,631	6,631	17,136	38,337	5,632	4,232	4,739	-	-	7,455	11,737	9,264	-	-	-	-
\$2,500 under \$3,000.....	54,652	12,796	12,796	12,796	12,796	25,082	18,421	18,421	18,421	18,421	18,421	18,421	18,421	18,421	18,421	18,421	18,421	18,421
\$3,000 under \$3,500.....	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279	4,279
\$3,500 under \$4,000.....	4,839	20,634	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839
\$4,000 under \$4,500.....	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499	2,499
\$4,500 or more.....	2,028	9,405	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028	2,028
Returns under \$5,000.....																		
970,001	2,204,215	970,001	84,872	84,872	424,461	699,460	240,762	118,249	46,528	18,822	82,416	350,766	448,243	278,274	55,310	12,043	5,139	23,220
582,426	1,290,238	582,426	24,074	24,074	364,301	594,301	125,288	10,229	21,528	10,229	45,827	277,276	337,737	227,993	42,173	5,931	1,779	8,209
85,237	231,744	85,237	11,601	11,601	34,139	60,321	17,707	10,319	3,768	2,267	9,978	44,969	55,035	37,301	5,872	1,387	609	1,829

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Footnote at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 18. —NUMBER OF EXEMPTIONS BY TYPE, AND FREQUENCY OF RETURNS BY NUMBER OF CHILDREN AND OTHER DEPENDENTS, BY MARITAL STATUS OF TAXPAYER AND ADJUSTED GROSS INCOME CLASSES—Continued

[illegible]

Contrate at end of table See text for unescrption of the Data and "Explanation of Classifications and Terms"

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 19.—RETURNS WITH INCOME TAX—ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AVERAGE TAX, AND INCOME TAX AS A PERCENT OF SELECTED ITEMS, BY ADJUSTED GROSS INCOME CLASSES AND TYPE OF INCOME TAX

Adjusted gross income classes	Number of returns with income tax after credits	Adjusted gross income (Thousand dollars)	Taxable income (Thousand dollars)	Income tax after credits (Thousand dollars)	Average income tax (Dollars)	Income tax after credits as a percent of—	
						Taxable income	Adjusted gross income
ALL TAXABLE RETURNS	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total.....	50,092,361	330,646,405	194,951,649	44,902,840	896	23.0	13.6
\$600 under \$1,000.....	1,436,260	1,199,623	212,931	42,377	30	19.9	3.5
\$1,000 under \$1,500.....	2,264,571	2,826,311	1,024,691	203,759	90	19.9	7.2
\$1,500 under \$2,000.....	2,025,366	3,531,718	1,523,219	301,728	169	19.8	8.5
\$2,000 under \$2,500.....	2,288,180	5,153,457	2,252,451	445,048	194	19.8	8.6
\$2,500 under \$3,000.....	2,486,920	6,897,124	3,144,769	619,001	249	19.7	9.0
\$3,000 under \$3,500.....	2,713,702	8,632,135	4,174,670	826,100	304	19.8	9.4
\$3,500 under \$4,000.....	2,793,988	10,481,859	5,009,269	995,712	356	19.9	9.5
\$4,000 under \$4,500.....	2,899,091	12,320,319	5,908,440	1,181,829	408	20.0	9.6
\$4,500 under \$5,000.....	2,931,861	13,929,137	6,814,667	1,369,121	467	20.1	9.8
\$5,000 under \$6,000.....	5,945,050	32,683,780	16,419,495	3,311,602	557	20.2	10.1
\$6,000 under \$7,000.....	5,306,507	34,405,365	17,825,989	3,607,868	680	20.2	10.3
\$7,000 under \$8,000.....	4,303,517	32,165,658	17,662,110	3,999,827	836	20.4	11.2
\$8,000 under \$9,000.....	3,233,674	27,420,221	15,993,895	3,283,693	1,015	20.5	12.0
\$9,000 under \$10,000.....	2,396,655	22,721,630	13,953,385	2,892,363	1,206	20.7	12.7
\$10,000 under \$11,000.....	1,795,422	18,797,893	11,971,564	2,498,655	1,392	20.9	13.3
\$11,000 under \$12,000.....	1,245,498	14,283,701	9,442,947	1,996,486	1,603	21.1	14.0
\$12,000 under \$13,000.....	855,857	10,670,309	7,240,743	1,554,723	1,817	21.5	14.6
\$13,000 under \$14,000.....	593,177	7,989,180	5,539,739	1,206,799	2,034	21.8	15.1
\$14,000 under \$15,000.....	440,500	6,373,766	4,477,490	991,069	2,250	22.1	15.5
\$15,000 under \$20,000.....	1,045,364	17,777,462	12,843,029	2,970,825	2,842	23.1	16.7
\$20,000 under \$25,000.....	404,845	8,995,421	6,784,183	1,716,652	4,240	25.3	19.1
\$25,000 under \$50,000.....	536,118	17,879,811	14,070,078	4,308,594	8,037	30.6	24.1
\$50,000 under \$100,000.....	121,252	7,963,597	6,440,012	2,684,994	22,144	41.7	33.7
\$100,000 under \$150,000.....	15,711	1,875,621	1,496,597	748,067	47,614	50.0	39.9
\$150,000 under \$200,000.....	5,019	899,055	672,502	361,068	71,940	53.7	42.0
\$200,000 under \$500,000.....	5,110	1,447,069	1,109,147	631,123	123,507	56.9	43.6
\$500,000 under \$1,000,000.....	804	535,056	419,626	242,862	302,067	58.0	45.4
\$1,000,000 or more.....	342	670,147	524,512	310,895	909,050	59.3	46.4
RETURNS WITH NORMAL TAX AND SURTAX ONLY							
Total.....	50,002,877	322,553,316	188,316,244	41,819,959	836	22.2	13.0
\$600 under \$1,000.....	1,436,260	1,199,623	212,931	42,377	30	19.9	3.5
\$1,000 under \$1,500.....	2,264,571	2,826,311	1,024,691	203,759	90	19.9	7.2
\$1,500 under \$2,000.....	2,025,366	3,531,718	1,523,219	301,728	169	19.8	8.5
\$2,000 under \$2,500.....	2,288,180	5,153,457	2,252,451	445,048	194	19.8	8.6
\$2,500 under \$3,000.....	2,486,920	6,897,124	3,144,769	619,001	249	19.7	9.0
\$3,000 under \$3,500.....	2,713,702	8,632,135	4,174,670	826,100	304	19.8	9.4
\$3,500 under \$4,000.....	2,793,988	10,481,859	5,009,269	995,712	356	19.9	9.5
\$4,000 under \$4,500.....	2,899,091	12,320,319	5,908,440	1,181,829	408	20.0	9.6
\$4,500 under \$5,000.....	2,931,861	13,929,137	6,814,667	1,369,121	467	20.1	9.8
\$5,000 under \$6,000.....	5,945,050	32,683,780	16,419,495	3,311,602	557	20.2	10.1
\$6,000 under \$7,000.....	5,306,507	34,405,365	17,825,989	3,607,868	680	20.2	10.3
\$7,000 under \$8,000.....	4,303,517	32,165,658	17,662,110	3,999,827	836	20.4	11.2
\$8,000 under \$9,000.....	3,233,674	27,420,221	15,993,895	3,283,693	1,015	20.5	12.0
\$9,000 under \$10,000.....	2,396,655	22,721,630	13,953,385	2,892,363	1,206	20.7	12.7
\$10,000 under \$11,000.....	1,795,422	18,797,893	11,971,564	2,498,655	1,392	20.9	13.3
\$11,000 under \$12,000.....	1,245,498	14,283,701	9,442,947	1,996,486	1,603	21.1	14.0
\$12,000 under \$13,000.....	855,857	10,670,309	7,240,743	1,554,723	1,817	21.5	14.6
\$13,000 under \$14,000.....	593,177	7,989,180	5,539,739	1,206,799	2,034	21.8	15.1
\$14,000 under \$15,000.....	440,500	6,373,766	4,477,490	991,069	2,250	22.1	15.5
\$15,000 under \$20,000.....	1,045,297	17,776,143	12,841,817	2,970,419	2,842	23.1	16.7
\$20,000 under \$25,000.....	402,935	8,951,550	6,745,494	1,703,351	4,227	25.3	19.0
\$25,000 under \$50,000.....	514,134	16,969,003	13,296,332	4,019,366	7,818	30.2	23.7
\$50,000 under \$100,000.....	73,777	4,730,164	3,760,910	1,562,265	21,175	41.5	33.0
\$100,000 under \$150,000.....	6,058	716,372	570,712	287,070	47,387	52.1	40.1
\$150,000 under \$200,000.....	1,548	263,649	195,002	114,338	73,862	58.6	43.4
\$200,000 under \$500,000.....	1,177	320,910	217,144	143,194	121,660	65.9	44.6
\$500,000 under \$1,000,000.....	132	87,985	55,813	42,110	319,013	75.4	47.9
\$1,000,000 or more.....	43	94,354	60,556	30,086	1,164,791	82.7	53.1
RETURNS WITH ALTERNATIVE TAX COMPUTATION							
Total.....	89,484	8,093,089	6,635,405	3,082,881	34,452	46.5	38.1
Under \$15,000.....	(1)	(1)	(1)	(1)	-	-	-
\$15,000 under \$20,000.....	1,910	43,871	38,689	13,301	6,964	34.4	30.3
\$20,000 under \$25,000.....	22,004	910,808	773,746	289,228	13,144	37.4	31.8
\$25,000 under \$50,000.....	47,475	3,233,433	2,679,102	1,122,729	23,649	41.9	34.7
\$50,000 under \$100,000.....	9,653	1,159,229	945,385	460,997	47,757	48.8	39.8
\$100,000 under \$150,000.....	3,471	595,406	477,500	246,730	71,083	51.7	41.4
\$150,000 under \$200,000.....	3,933	1,126,159	892,003	487,929	124,060	54.7	43.3
\$200,000 under \$500,000.....	672	447,071	363,812	200,752	298,738	55.2	44.9
\$500,000 under \$1,000,000.....	299	575,793	463,956	260,809	872,271	56.2	45.3
\$1,000,000 or more.....	21,839,939	65,131,683	30,065,107	5,984,675	274	19.9	9.2
Returns \$5,000 under \$10,000.....	21,187,403	149,396,654	81,854,874	16,695,353	788	20.4	11.2
Returns \$10,000 or more.....	7,065,019	116,118,068	65,031,668	22,222,812	3,145	26.8	19.1

See Note for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

* Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 20.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATES

Adjusted gross income classes	Number of returns with taxable income	Taxable income (Thousand dollars)	Marginal tax rate									
			0 percent		1 percent		22 percent		34 percent		50 percent	
			Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Total.....	5,597,780	195,325,479	38,294,965	45,481,32	529,739	1,567,072	14,767,059	69,345,138	218,271	1,754,33	4,305,917	32,352,36
Taxable returns, total.....	50,92,363	194,921,647	27,837,478	45,163,775	529,635	1,566,849	14,761,010	69,316,049	218,271	1,754,13	4,304,867	32,343,010
\$600 under \$1,000.....	1,436,260	212,932	1,436,260	212,932	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	2,264,571	1,024,692	2,264,571	1,024,692	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	2,029,367	1,523,219	2,029,367	1,523,221	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	2,289,188	2,232,471	2,289,188	2,232,452	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	2,436,921	3,144,769	2,307,285	2,775,650	(2)	(2)	178,329	366,432	-	-	-	-
\$3,000 under \$3,500.....	2,713,702	4,174,67	1,717,866	1,882,053	12,776	29,311	983,061	2,263,306	-	-	-	-
\$3,500 under \$4,000.....	2,793,987	5,009,269	1,674,401	2,068,065	47,387	112,434	1,072,200	2,828,770	-	-	-	-
\$4,000 under \$4,500.....	2,899,598	5,908,446	1,781,139	2,626,864	38,437	226,326	1,222,544	3,057,252	-	-	-	-
\$4,500 under \$5,000.....	2,931,861	6,814,667	1,895,976	3,342,699	111,22	320,87	924,698	3,146,996	(2)	(2)	(2)	(2)
\$5,000 under \$6,000.....	5,845,030	16,419,495	4,193,774	9,618,186	195,216	621,952	718,087	2,547,607	1,503	134,449	8,404,47	3,497,702
\$6,000 under \$7,000.....	5,308,307	17,825,989	3,396,745	9,125,837	63,689	219,434	1,088,763	4,736,300	60,683	392,745	679,629	3,351,649
\$7,000 under \$8,000.....	4,303,518	17,662,110	1,878,726	5,578,786	5,431	14,919	1,930,261	9,281,517	66,429	346,443	269,522	1,475,520
\$8,000 under \$9,000.....	3,233,674	15,993,896	667,436	2,101,019	(2)	(2)	2,289,067	12,120,474	22,793	120,345	74,70	399,888
\$9,000 under \$10,000.....	2,398,655	13,953,385	202,742	64,909	-	-	4,909,638	11,961,915	6,945	37,764	36,99	229,742
\$10,000 under \$11,000.....	1,799,423	11,071,563	66,239	209,567	-	-	1,409,636	9,139,139	2,113	11,111	28,124	1,852,541
\$11,000 under \$12,000.....	1,245,499	9,442,947	17,755	54,495	-	-	694,663	4,721,987	1,622	3,139	44,918	4,098,657
\$12,000 under \$13,000.....	855,859	7,240,742	6,225	18,049	367	1,23	288,016	1,952,801	335	1,534	521,995	4,801,415
\$13,000 under \$14,000.....	593,177	5,539,74	2,762	7,365	-	-	93,805	662,937	(2)	(2)	463,212	4,515,546
\$14,000 under \$15,000.....	440,499	4,477,490	1,571	3,824	-	-	15,911	249,996	-	-	339,839	3,466,851
\$15,000 under \$20,000.....	1,045,361	12,843,000	2,947	6,913	-	-	27,605	188,735	158	1,641	479,923	4,354,595
\$20,000 under \$25,000.....	404,867	6,784,152	1,073	2,128	(2)	(2)	2,032	12,265	-	-	13,199	139,353
\$25,000 under \$50,000.....	536,118	14,070,077	625	1,768	-	-	1,099	8,598	-	-	1,434	39,879
\$50,000 under \$100,000.....	121,250	6,440,012	249	9,886	-	-	316	16,563	-	-	538	25,301
\$100,000 under \$150,000.....	15,712	1,496,096	118	11,262	2	239	132	12,744	-	-	167	16,834
\$150,000 under \$200,000.....	5,019	672,511	49	6,636	2	282	70	30,115	2	334	63	8,801
\$200,000 under \$500,000.....	5,110	1,109,146	78	18,273	2	553	19	14,316	1	295	87	20,325
\$500,000 under \$1,000,000.....	804	419,625	24	14,764	-	-	14	7,521	-	-	22	11,533
\$1,000,000 or more.....	342	524,512	14	22,492	1	2,099	6	7,793	-	-	4	4,773
Nontaxable returns.....	465,417	368,832	457,487	317,257	(2)	(2)	6,049	29,389	-	-	4,790	9,772

Adjusted gross income classes	Marginal tax rate—Continued									
	30 percent		32 percent		34 percent		36 percent		38 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Total.....	1,175,029	12,710,361	10,246	113,101	447,523	6,728,782	7,122	93,267	235,213	4,537,997
Taxable returns, total.....	1,174,808	12,707,584	10,246	113,101	447,355	6,726,758	7,089	92,803	235,054	4,535,593
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	153,147	961,326	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	181,170	1,242,515	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	111,819	822,541	-	-	31,012	254,704	-	-	-	-
\$10,000 under \$11,000.....	31,971	239,961	-	-	56,110	488,81	-	-	-	-
\$11,000 under \$12,000.....	16,617	134,191	39	3,48	37,520	348,537	-	7,669	78,245	-
\$12,000 under \$13,000.....	8,867	74,149	2,242	23,484	12,111	112,118	-	23,964	24,84	-
\$13,000 under \$14,000.....	3,714	31,139	2,881	31,428	5,297	48,862	-	17,354	96,101	-
\$14,000 under \$15,000.....	37,256	452,576	2,442	27,271	2,814	26,003	1,530	19,013	7,795	86,702
\$15,000 under \$20,000.....	498,226	6,745,796	-	-	35,738	565,896	5,189	67,833	7,632	85,973
\$20,000 under \$25,000.....	118,774	1,734,114	-	-	206,332	3,666,998	-	1,690	621,690	773
\$25,000 under \$50,000.....	11,483	1,679,479	4,342	26,482	38,994	1,398,192	360	4,936	137,783	3,615,518
\$50,000 under \$100,000.....	677	33,688	-	-	1,028	51,121	-	1,352	65,869	(2)
\$100,000 under \$150,000.....	19,137	19,137	2	149	213	19,969	8	906	268	25,363
\$150,000 under \$200,000.....	206	11,077	-	-	75	1,652	1	116	68	9,664
\$200,000 under \$500,000.....	106	24,955	1	176	90	21,111	-	94	19,400	-
\$500,000 under \$1,000,000.....	18	11,340	1	700	19	1,437	-	26	15,874	1
\$1,000,000 or more.....	1	1,128	-	-	2	2,356	-	3	13,111	-
Nontaxable returns.....	221	2,777	-	-	(2)	(2)	(2)	(2)	159	2,444

Footnotes stand at tab. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classification and Terms."

Table 20.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATES—Continued

Adjusted gross income classes	Marginal tax rate—Continued											
	42 percent		43 percent		47 percent		49 percent		50 percent		50 percent (alternative tax computation returns with capital gains tax only)	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total.....	2,881	50,270	152,247	1,522,529	101,444	2,765,599	1,569	38,407	73,222	2,299,870	672	252,556
Taxable returns, total.....	2,848	49,709	152,197	1,521,697	101,431	2,765,216	1,569	38,407	73,216	2,299,679	672	252,556
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	(2)	(2)	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	3,784	46,190	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	11,464	145,652	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	970	16,104	20,975	276,207	19,405	288,867	-	-	8,460	142,447	-	-
\$20,000 under \$25,000.....	1,572	26,893	3,583	57,728	4,983	82,111	-	-	6,910	119,993	-	-
\$25,000 under \$50,000.....	289	5,038	109,656	2,822,548	73,242	2,175,700	1,562	37,139	52,022	1,746,914	(2)	(2)
\$50,000 under \$100,000.....	(2)	(2)	2,206	98,120	3,302	140,249	-	-	5,393	221,998	88	5,905
\$100,000 under \$150,000.....	3	306	265	24,886	284	26,252	5	447	253	22,003	124	13,303
\$150,000 under \$200,000.....	1	187	75	9,933	98	13,078	1	182	69	9,322	85	12,416
\$200,000 under \$500,000.....	1	407	101	23,702	95	23,333	1	175	86	20,332	232	39,447
\$500,000 under \$1,000,000.....	-	-	16	9,548	19	10,318	1	465	15	9,036	72	39,731
\$1,000,000 or more.....	-	-	5	6,373	3	5,309	-	-	8	8,438	69	121,606
Nontaxable returns.....	(2)	(2)	(2)	(2)	(2)	(2)	-	-	(2)	(2)	-	-
Adjusted gross income classes	Marginal tax rate—Continued											
	52 percent		53 percent		54 percent		56 percent		58 percent		59 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total.....	2,210	59,686	50,820	1,801,771	1,414	47,232	36,449	1,433,256	927	35,387	47,380	2,099,286
Taxable returns, total.....	2,210	59,686	50,810	1,801,420	1,413	47,202	36,441	1,432,924	927	35,387	47,372	2,098,996
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	773	14,093	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	8,718	166,135	-	-	4,863	101,394	-	-	1,639	37,140
\$25,000 under \$50,000.....	2,136	55,358	32,561	1,188,682	1,324	40,026	17,810	668,551	744	26,011	12,100	333,934
\$50,000 under \$100,000.....	66	3,197	8,265	350,266	83	3,328	13,299	591,673	169	6,596	32,708	1,605,301
\$100,000 under \$150,000.....	3	284	267	22,680	2	141	275	23,620	8	605	50,649	-
\$150,000 under \$200,000.....	3	296	78	10,891	-	-	83	10,356	3	774	161	20,655
\$200,000 under \$500,000.....	2	551	120	26,525	1	207	90	20,332	1	320	131	30,108
\$500,000 under \$1,000,000.....	-	-	22	13,540	1	515	14	8,581	1	717	19	10,882
\$1,000,000 or more.....	-	-	7	8,608	2	2,985	7	8,417	1	988	9	10,230
Nontaxable returns.....	-	-	(2)	(2)	1	30	(2)	(2)	-	-	(2)	(2)

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 20.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATES—Continued

Adjusted gross income classes	Marginal tax rate—Continued													
	62 percent		65 percent		66 percent		68 percent		69 percent		71 percent		72 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)
Total.....	38,148	2,042,661	19,365	1,231,015	514	25,079	500	29,053	10,709	791,377	275	18,869	5,883	500,686
Taxable returns, total.....	38,139	2,042,331	19,365	1,231,015	514	25,079	500	29,053	10,709	791,377	275	18,869	5,883	500,686
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	10,181	301,266	5,243	183,491	(2)	(2)	-	-	2,185	88,733	-	-	(2)	(2)
\$50,000 under \$100,000.....	26,309	1,522,301	12,133	824,731	488	23,696	478	26,412	5,831	425,906	236	15,510	2,338	137,881
\$100,000 under \$150,000.....	1,127	92,330	1,516	126,689	9	577	15	1,069	2,253	198,578	32	2,451	2,837	273,755
\$150,000 under \$200,000.....	264	33,497	263	31,201	-	-	4	572	261	30,257	3	433	300	35,497
\$200,000 under \$500,000.....	212	48,364	170	35,357	-	-	2	335	155	30,114	4	475	139	26,015
\$500,000 under \$1,000,000.....	33	18,425	34	19,037	-	-	1	666	19	9,795	-	-	26	12,069
\$1,000,000 or more.....	14	26,153	6	10,510	-	-	-	-	5	8,396	-	-	6	4,693
Nontaxable returns.....	(2)	(2)	-	-	-	-	-	-	-	-	-	-	-	-

Adjusted gross income classes	Marginal tax rate—Continued													
	74 percent		75 percent		76 percent		78 percent		80 percent		81 percent		83 percent	
	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)	Number of returns	Taxable income (Thousand dollars)
	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Total.....	119	9,493	5,561	549,971	99	11,464	2,830	335,655	71	7,013	1,702	225,299	119	15,666
Taxable returns, total.....	119	9,493	5,561	549,971	99	11,464	2,830	335,655	71	7,013	1,700	225,071	119	15,666
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$25,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$50,000 under \$100,000.....	98	7,366	1,890	105,704	43	3,725	872	57,246	(2)	(2)	451	33,981	-	-
\$100,000 under \$150,000.....	16	1,334	2,794	299,652	44	3,968	798	93,956	45	4,374	225	19,752	64	7,279
\$150,000 under \$200,000.....	1	86	240	78,078	8	765	817	109,816	7	808	641	95,546	36	4,698
\$200,000 under \$500,000.....	4	688	252	45,678	3	578	323	57,841	1	171	361	63,727	17	2,738
\$500,000 under \$1,000,000.....	-	-	16	9,749	-	-	12	5,125	-	-	20	8,908	2	951
\$1,000,000 or more.....	-	-	9	11,111	1	2,399	8	11,673	-	-	3	3,198	-	-
Nontaxable returns.....	-	-	-	-	-	-	-	-	-	-	2	228	-	-

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 20.—NUMBER OF RETURNS AND AMOUNT OF TAXABLE INCOME, BY ADJUSTED GROSS INCOME CLASSES AND BY MARGINAL TAX RATES—Continued

Adjusted gross income classes	Marginal tax rate—Continued														All alternative tax computation returns ¹	
	84 percent		87 percent		87 percent (returns eligible for 87 percent limitation)		89 percent		90 percent		91 percent					
	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)	Number of returns	Taxable income (Thousands of dollars)		
	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)		
Total.....	1,126	168,577	746	125,815	63	128,902	1,467	292,103	442	127,826	447	214,004	89,484	6,635,405		
Taxable returns, total.....	1,125	168,403	746	125,815	63	128,902	1,465	291,703	442	127,826	444	212,684	89,484	6,635,405		
\$600 under \$1,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$1,000 under \$1,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$1,500 under \$2,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$2,000 under \$2,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$2,500 under \$3,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$3,000 under \$3,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$3,500 under \$4,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$4,000 under \$4,500.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$4,500 under \$5,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$5,000 under \$6,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$6,000 under \$7,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$7,000 under \$8,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$8,000 under \$9,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$9,000 under \$10,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$10,000 under \$11,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$11,000 under \$12,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$12,000 under \$13,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$13,000 under \$14,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$14,000 under \$15,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
\$15,000 under \$20,000.....	-	-	-	-	-	-	-	-	-	-	-	-	67	1,212		
\$20,000 under \$25,000.....	-	-	-	-	-	-	-	-	-	-	-	-	1,910	38,689		
\$25,000 under \$50,000.....	-	-	-	-	-	-	-	-	-	-	-	-	22,004	773,746		
\$50,000 under \$100,000.....	207	17,500	31	2,869	-	-	-	-	-	-	-	-	47,475	2,699,102		
\$100,000 under \$150,000.....	232	20,839	201	19,601	-	-	330	37,414	-	-	-	-	9,653	945,385		
\$150,000 under \$200,000.....	273	44,330	87	13,281	-	-	267	34,736	83	13,614	-	-	3,471	477,500		
\$200,000 under \$500,000.....	396	74,430	416	83,223	-	-	815	189,639	283	72,500	188	52,739	3,933	892,003		
\$500,000 under \$1,000,000.....	13	5,511	11	4,213	5	3,809	46	19,347	67	26,037	194	99,973	672	363,812		
\$1,000,000 or more.....	5	5,793	1	2,629	58	125,094	7	10,567	9	15,676	62	99,971	299	463,956		
Nontaxable returns.....	1	174	-	-	-	-	2	400	-	-	3	1,320	-	-		

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹These returns (and the taxable income associated with them) are included in the marginal tax rate applicable to the their taxable income subject to normal tax and surtax.²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES

Tax rate	Number of returns	Returns with tax rate as marginal rate					Returns with any tax at tax rate			
		Adjusted gross income	Tax base taxed at all rates	Tax generated at all rates		Tax base taxed at marginal rate	Tax generated at marginal rate	Number of returns	Tax base at tax rate	Tax generated at tax rate
				Amount	As a percent of adjusted gross income					
		(Thousand dollars)	(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)		(Thousand dollars)	(Thousand dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ALL RETURNS										
Total..	2,712,386	348,701,466	195,333,019	45,691,515	13.76	77,653,199	17,839,264	1,627,212,386	195,333,019	45,716,686
1 percent (returns with no tax base).....	12,154,066	16,563,121	-	-	-	-	-	12,154,066	-	-
20 percent.....	28,296,965	116,646,410	45,481,032	9,113,644	7.81	45,398,240	9,079,648	50,587,045	117,479,272	23,495,855
31 percent.....	529,739	2,691,847	1,567,072	319,109	11.85	503,799	105,798	880,368	1,205,493	253,060
42 percent.....	14,767,059	109,127,679	69,345,138	14,281,652	13.09	20,100,794	4,422,175	21,381,712	41,244,344	9,073,756
53 percent.....	218,271	1,540,683	1,054,033	227,719	14.46	179,499	43,080	230,629	444,207	106,610
64 percent.....	4,305,917	44,461,032	32,352,082	7,077,525	15.92	5,201,473	1,352,383	6,747,011	13,146,143	3,147,618
75 percent.....	1,175,029	16,718,312	12,710,361	3,019,452	18.06	1,539,472	461,842	2,441,094	5,898,826	1,742,648
86 percent.....	10,246	146,650	113,101	28,420	19.38	9,396	3,007	38,298	65,492	20,997
97 percent.....	447,523	8,671,907	6,788,782	1,737,143	20.3	668,268	227,211	1,227,767	3,370,702	1,146,039
108 percent.....	7,132	119,488	93,267	24,758	20.72	6,696	2,411	28,052	48,568	17,477
119 percent.....	235,213	5,734,521	4,537,997	1,268,665	22.12	373,371	141,881	780,244	2,266,189	861,151
130 percent.....	5,275	103,009	81,037	22,952	22.28	5,303	2,068	20,930	36,605	14,276
141 percent.....	2,881	63,410	50,270	15,152	23.66	2,764	1,152	15,655	28,284	11,879
152 percent.....	152,247	4,417,521	3,522,529	1,058,830	23.97	243,426	104,673	557,813	1,636,456	703,677
163 percent.....	101,444	3,432,478	2,765,599	892,997	26.02	165,627	77,845	405,598	1,206,203	564,915
174 percent.....	1,569	47,502	38,407	13,224	27.84	1,689	828	8,472	15,495	7,593
50 percent (alternative tax computation returns with capital gains tax only).....	672	296,921	265,096	132,527	44.63	265,096	132,549	672	265,096	132,549
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	788,812	77,996,171	36,382,834	37,553,613	39.17	1,891,798	945,900	88,812	1,891,798	945,900
50 percent.....	73,222	2,830,848	2,299,870	788,520	27.85	124,862	62,431	295,642	890,362	445,181
52 percent.....	2,210	73,201	59,686	21,467	29.33	3,741	1,945	6,903	22,513	11,707
53 percent.....	50,820	2,209,598	1,801,771	654,810	29.60	66,086	45,625	222,420	673,468	356,938
54 percent.....	1,414	58,759	47,232	18,435	31.37	2,489	1,344	4,693	15,635	8,427
56 percent.....	36,443	1,738,165	1,433,256	544,639	31.33	59,746	33,458	171,600	519,074	290,681
58 percent.....	927	46,135	35,587	14,681	33.26	2,726	1,581	9,279	12,134	7,038
59 percent.....	47,380	2,537,485	2,099,286	864,478	33.36	148,787	87,978	135,131	797,391	435,061
60 percent.....	38,148	2,459,968	2,042,661	893,982	36.34	172,366	106,867	31,123	679,064	421,018
65 percent.....	19,365	1,478,868	1,231,015	578,328	39.11	87,350	56,778	50,210	388,566	252,269
66 percent.....	514	31,135	25,079	11,561	37.13	2,544	1,679	7,650	10,055	6,633
68 percent.....	591	36,000	29,053	14,191	39.42	3,146	2,139	1,251	10,656	7,246
69 percent.....	10,709	953,659	791,377	393,176	42.23	47,710	32,920	30,845	241,990	166,977
71 percent.....	275	23,551	18,869	9,817	41.68	1,913	1,358	751	6,673	4,738
72 percent.....	5,883	612,746	500,686	260,992	42.59	26,757	19,265	20,232	162,981	117,346
74 percent.....	119	11,271	9,493	5,179	45.95	830	614	476	4,400	3,256
75 percent.....	5,561	684,603	569,971	301,667	46.06	40,998	30,749	14,253	177,338	133,004
76 percent.....	99	14,001	11,464	6,346	45.33	767	568	357	2,327	1,529
78 percent.....	2,830	414,086	335,655	193,298	46.68	20,478	15,973	8,692	11,928	8,692
80 percent.....	71	8,363	7,013	4,134	49.43	448	358	258	2,318	1,854
81 percent.....	1,702	283,941	225,299	125,660	47.78	12,194	9,877	5,862	75,574	61,215
83 percent.....	119	20,477	15,666	9,842	48.06	2,558	2,123	187	5,998	4,434
84 percent.....	1,126	211,704	168,577	105,205	49.69	8,330	6,997	4,160	53,981	45,343
87 percent (returns eligible for 87 percent limitation).....	63	187,285	128,902	106,350	56.79	112,926	98,246	63	112,926	98,246
76 percent.....	312	159,663	128,902	106,350	61.72	12,926	11,297	3,102	42,113	36,915
1467 percent.....	1,467	378,612	292,103	200,542	52.97	42,295	37,642	2,322	103,895	92,466
1462 percent.....	442	165,018	127,826	92,661	56.15	13,862	12,476	889	46,562	41,906
1467 percent.....	447	292,376	204,004	170,155	58.20	64,447	58,647	447	64,447	58,647
JOINT RETURNS AND RETURNS OF SURVIVING SPOUSE										
Total..	37,408,576	272,579,667	150,282,621	35,168,779	13.47	60,653,981	13,854,313	137,408,576	150,282,621	35,181,103
1 percent (returns with no tax base).....	5,743,109	11,581,297	-	-	-	-	-	5,743,109	-	-
20 percent.....	17,886,561	95,156,473	36,462,754	7,307,416	7.68	36,397,726	7,279,545	31,665,005	91,511,494	19,302,299
31 percent.....	9,821,318	88,319,307	55,933,075	11,337,197	12.84	15,711,362	3,456,500	13,778,444	31,539,858	6,938,769
42 percent.....	2,425,877	32,403,288	23,201,188	5,077,034	15.67	3,726,009	968,762	3,957,126	9,850,997	2,961,225
53 percent.....	662,629	12,166,117	9,144,220	2,174,856	17.82	1,117,529	335,259	1,531,249	4,592,011	1,377,600
64 percent.....	297,643	6,983,108	5,387,284	1,392,343	19.94	542,453	184,434	868,627	2,826,353	960,960
75 percent.....	169,595	4,326,935	3,803,896	1,063,578	22.03	314,495	119,508	57,977	1,921,151	729,606
86 percent.....	-	-	-	-	-	-	-	-	-	-
97 percent.....	-	-	-	-	-	-	-	-	-	-
108 percent.....	-	-	-	-	-	-	-	-	-	-
119 percent.....	110,417	3,700,887	2,951,678	887,353	23.98	213,998	87,719	401,382	1,367,850	588,176
130 percent.....	74,783	2,902,356	2,339,114	755,470	26.03	149,751	66,153	290,965	1,005,471	472,571
141 percent.....	-	-	-	-	-	-	-	-	-	-
152 percent (alternative tax computation returns with capital gains tax only).....	457	235,578	206,872	103,427	44.86	206,872	103,436	457	206,872	103,436
152 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	267,935	26,344,085	22,221,009	32,440,058	3.85	1,514,893	757,447	67,935	1,514,893	757,447
50 percent.....	55,848	2,477,872	1,988,595	681,524	27.88	107,818	53,909	216,182	749,146	374,573
53 percent.....	38,239	1,897,200	1,550,320	563,184	29.69	74,193	39,322	166,334	562,565	298,159
54 percent.....	27,578	1,493,452	1,234,219	468,961	31.40	51,644	28,921	122,955	429,464	240,634
59 percent.....	35,133	2,158,642	1,790,339	722,196	33.46	127,973	75,504	94,517	603,729	355,787
62 percent.....	26,906	2,023,141	1,685,620	737,922	36.47	140,905	87,361	59,384	536,617	328,983
11312 percent.....	13,121	1,194,487	995,461	467,613	39.15	69,812	45,378	32,478	302,318	196,370
69 percent.....	-	-	-	-	-	-	-	-	-	-
69 percent.....	-	-	-	-	-	-	-	-	-	-
71 percent.....	-	-	-	-	-	-	-	-	-	-
72 percent.....	-	-	-	-	-	-	-	-	-	-
74 percent.....	-	-	-	-	-	-	-	-	-	-
76 percent.....	-	-	-	-	-	-	-	-	-	-
76 percent.....	-	-	-	-	-	-	-	-	-	-
78 percent.....	-	-	-	-	-	-	-	-	-	-
80 percent.....	-	-	-	-	-	-	-	-	-	-
81 percent.....	-	-	-	-	-	-	-	-	-	-
83 percent.....	-	-	-	-	-	-	-	-	-	-
84 percent.....	-	-	-	-	-	-	-	-	-	-
87 percent (returns eligible for 87 percent limitation).....	-	-	-	-	-	-	-	-	-	-
471 percent.....	-	-	-	-	-	-	-	-	-	-
482 percent.....	-	-	-	-	-	-	-	-	-	-
493 percent.....	-	-	-	-	-	-	-	-	-	-
504 percent.....	-	-	-	-	-	-	-	-	-	-
515 percent.....	-	-	-	-	-	-	-	-	-	-
526 percent.....	-	-	-	-	-	-	-	-	-	-
537 percent.....	-	-	-	-	-	-	-	-	-	-
548 percent.....	-	-	-	-	-	-	-	-	-	-
559 percent.....	-	-	-	-	-	-	-	-	-	-
570 percent.....	-	-	-	-	-	-	-	-	-	-
581 percent.....	-	-	-	-	-	-	-	-	-	-
592 percent.....	-	-	-	-	-	-	-	-	-	-
603 percent.....	-	-	-	-	-	-	-	-	-	-
614 percent.....	-	-	-	-	-	-	-	-	-	-
625 percent.....	-	-	-	-	-	-	-	-	-	-
636 percent.....	-	-	-	-	-	-	-	-	-	-
647 percent.....	-	-	-	-	-	-	-	-	-	-

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 21.—INCOME TAX GENERATED AT EACH TAX RATE FOR ALL RETURNS AND RETURNS UNDER EACH OF THE THREE TAX RATE SCHEDULES—Continued

Tax rate	Returns with tax rate as marginal rate							Returns with tax at tax rate		
	Number of returns	Adjusted gross income (Thousand dollars)	Tax base taxed at all rates (Thousand dollars)	Tax generated at all rates		Tax base taxed at marginal rate (Thousand dollars)	Tax generated at marginal rate (Thousand dollars)	Number of returns	Tax base at tax rate (Thousand dollars)	Tax generated at tax rate (Thousand dollars)
				Amount (Thousand dollars)	As a percent of adjusted gross income					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
SEPARATE RETURNS OF HUSBANDS AND WIVES AND OF SINGLE PERSONS NOT HEAD OF HOUSEHOLD OR SURVIVING SPOUSE										
Total.....	23,685,106	67,946,445	40,425,234	9,440,730	14.92	15,596,216	3,653,824	23,685,106	40,425,234	9,451,907
0 percent (returns with no tax base).....	6,204,541	4,680,388	-	-	-	-	-	6,204,541	-	-
20 percent.....	9,877,043	19,779,093	8,475,381	1,697,118	8.58	8,460,308	1,692,062	17,489,311	23,666,844	4,733,369
21 percent.....	-	-	-	-	-	-	-	-	-	-
22 percent.....	4,945,741	20,808,372	14,292,063	2,944,455	14.15	4,389,432	965,675	7,603,268	9,704,486	2,134,987
23 percent.....	-	-	-	-	-	-	-	-	-	-
24 percent.....	1,810,911	11,400,105	8,679,514	1,895,417	16.63	1,421,025	369,467	2,657,527	3,114,257	809,707
25 percent.....	487,469	4,250,320	3,344,503	792,325	18.64	401,062	120,313	846,616	1,119,336	335,801
32 percent.....	-	-	-	-	-	-	-	-	-	-
34 percent.....	149,880	1,688,799	1,341,498	344,800	20.42	125,815	42,777	359,147	544,349	185,079
36 percent.....	-	-	-	-	-	-	-	-	-	-
38 percent.....	65,618	907,586	734,101	205,087	22.60	58,876	22,373	209,267	346,174	131,546
39 percent.....	-	-	-	-	-	-	-	-	-	-
42 percent.....	-	-	-	-	-	-	-	-	-	-
43 percent.....	39,422	657,676	526,380	157,096	23.89	36,797	15,823	143,649	245,251	105,548
47 percent.....	24,767	479,920	386,035	124,442	25.93	23,144	10,878	104,227	182,064	85,570
49 percent.....	-	-	-	-	-	-	-	-	-	-
50 percent (alternative tax computation returns with capital gains tax only).....	195	64,431	56,465	28,221	43.80	56,465	28,233	195	56,465	28,233
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	218,655	2,284,806	2,104,970	546,351	42.52	333,339	166,670	18,655	333,339	166,670
50 percent.....	17,374	383,076	311,277	106,996	27.93	17,044	8,522	79,346	141,216	70,608
52 percent.....	-	-	-	-	-	-	-	-	-	-
53 percent.....	12,581	312,398	251,451	95,826	29.07	11,893	6,302	62,086	110,903	58,779
54 percent.....	-	-	-	-	-	-	-	-	-	-
56 percent.....	8,871	244,713	199,037	75,678	30.93	8,102	4,537	49,505	89,370	50,047
58 percent.....	12,347	378,843	309,247	124,283	32.81	20,814	12,280	40,634	134,362	79,274
59 percent.....	10,655	405,882	331,599	144,984	35.72	28,755	17,828	28,387	135,147	83,791
62 percent.....	6,245	284,381	235,554	110,715	38.93	17,538	11,400	17,732	86,640	56,199
66 percent.....	-	-	-	-	-	-	-	-	-	-
68 percent.....	-	-	-	-	-	-	-	-	-	-
69 percent.....	3,995	193,140	156,687	77,789	40.28	9,644	6,654	11,487	56,996	39,327
71 percent.....	-	-	-	-	-	-	-	-	-	-
72 percent.....	2,090	131,669	105,373	55,061	41.82	6,124	4,409	7,892	40,936	29,474
74 percent.....	-	-	-	-	-	-	-	-	-	-
75 percent.....	2,052	151,810	121,965	66,998	44.13	9,218	6,914	5,802	46,718	35,039
76 percent.....	-	-	-	-	-	-	-	-	-	-
78 percent.....	1,071	100,148	81,751	46,817	46.75	4,788	3,735	3,750	31,978	24,631
80 percent.....	-	-	-	-	-	-	-	-	-	-
81 percent.....	697	74,611	59,225	35,540	47.63	3,175	2,572	2,679	22,995	18,626
83 percent.....	-	-	-	-	-	-	-	-	-	-
84 percent.....	479	54,503	43,715	27,492	50.44	2,207	1,854	1,982	17,237	14,479
87 percent (returns eligible for 87 percent limitation).....	59	174,440	120,182	98,799	56.64	104,280	90,724	59	104,280	90,724
89 percent.....	285	36,814	29,872	19,325	49.79	1,404	1,221	1,503	13,584	11,618
90 percent.....	240	127,798	99,873	68,247	53.40	14,700	12,878	14,700	128,700	104,140
90 percent.....	238	67,317	53,311	37,343	55.47	4,816	4,334	4,786	18,616	15,134
91 percent.....	240	110,212	81,475	64,876	58.86	25,701	23,388	240	25,701	23,388
HEAD OF HOUSEHOLD RETURNS										
Total.....	1,618,704	8,175,354	4,625,164	1,082,006	13.74	1,403,002	331,127	1,618,704	4,625,164	1,083,476
0 percent (returns with no tax base).....	206,996	321,436	-	-	-	-	-	206,996	-	-
20 percent.....	531,361	1,714,844	542,897	109,110	6.36	540,206	108,041	1,411,729	2,300,934	460,187
21 percent.....	529,739	2,691,847	1,567,072	319,109	11.85	503,799	105,798	880,368	1,205,409	253,060
22 percent.....	-	-	-	-	-	-	-	-	-	-
23 percent.....	218,271	1,540,083	1,054,033	222,715	14.46	179,499	43,080	350,629	444,207	106,610
24 percent.....	69,129	657,619	471,380	105,074	15.98	54,439	14,250	132,958	180,889	47,033
26 percent.....	26,931	301,875	221,638	52,271	17.32	20,901	6,125	63,229	97,489	29,247
32 percent.....	10,246	146,650	113,101	28,420	19.38	9,396	3,007	38,298	65,492	20,957
34 percent.....	-	-	-	-	-	-	-	-	-	-
36 percent.....	7,122	119,488	93,267	24,758	20.72	6,696	2,411	28,052	48,548	17,477
38 percent.....	-	-	-	-	-	-	-	-	-	-
39 percent.....	5,275	103,009	81,037	22,952	22.28	5,303	2,068	20,930	36,605	14,276
42 percent.....	2,581	63,410	50,270	15,022	23.66	2,744	1,152	15,625	28,284	11,879
43 percent.....	2,438	58,958	46,471	14,381	24.39	2,633	1,131	12,774	23,395	10,043
47 percent.....	1,894	50,202	40,450	13,085	26.06	1,732	814	10,366	18,668	8,774
49 percent.....	1,569	47,502	38,407	13,224	27.84	1,689	828	8,472	15,495	7,593
50 percent (alternative tax computation returns with capital gains tax only).....	19	1,912	1,759	879	45.97	1,759	880	19	1,759	880
50 percent (alternative tax computation returns with capital gains tax and normal tax and surtax).....	2,222	3,167,280	3,136,875	3,67,204	40.17	43,566	21,783	2,222	43,566	21,783
50 percent.....	2,210	73,201	59,686	21,467	29.33	3,741	1,945	6,903	22,313	11,707
52 percent.....	-	-	-	-	-	-	-	-	-	-
53 percent.....	1,414	58,759	47,232	18,435	31.37	2,489	1,344	4,693	15,605	8,427
54 percent.....	-	-	-	-	-	-	-	-	-	-
56 percent.....	927	44,135	35,587	14,681	33.26	2,726	1,581	3,279	12,134	7,038
58 percent.....	-	-	-	-	-	-	-	-	-	-
59 percent.....	587	30,945	25,442	11,076	35.79	2,706	1,678	2,352	13,296	8,244
62 percent.....	-	-	-	-	-	-	-	-	-	-
66 percent.....	314	31,135	25,079	11,561	37.13	2,544	1,679	1,765	10,050	6,633
68 percent.....	500	36,000	29,053	14,191	39.42	3,146	2,139	1,251	10,056	7,246
69 percent.....	-	-	-	-	-	-	-	-	-	-
71 percent.....	275	23,551	18,869	9,817	41.68	1,913	1,358	751	6,673	4,738
72 percent.....	-	-	-	-	-	-	-	-	-	-
74 percent.....	119	11,271	9,493	5,179	45.95	830	614	476	4,400	3,256
75 percent.....	-	-	-	-	-	-	-	-	-	-
76 percent.....	99	14,001	11,464	6,346	45.33	747	568	357	3,327	2,529
78 percent.....	-	-	-	-	-	-	-	-	-	-
80 percent.....	71	8,363	7,013	4,134	49.43	448	358	258	2,318	1,854
81 percent.....	-	-	-	-	-	-	-	-	-	-
83 percent.....	119	20,477	15,666	9,842	48.06	2,558	2,123	187	5,958	4,945
84 percent.....	-	-	-	-	-	-	-	-	-	-
87 percent (returns eligible for 87 percent limitation).....	34	7,845	6,083	4,226	53.87	798	694	68	2,498	2,173
89 percent.....	-	-	-	-	-	-	-	-	-	-
90 percent.....	20	6,551	4,923	3,659	55.85	761	685	34	2,161	1,945
91 percent.....	14	10,285	7,792	6,408	62.30	3,235	2,944	14	3,235	2,944

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." ¹This total is not the sum of the following tax rate classes as many returns have a tax base taxed at more than one rate. ²These returns are not included in the total as they already appear in the class which is their marginal normal tax and surtax rate. ³This amount is not included in the total for the reason stated in footnote 2. NOTE: Detail may not add to total because of rounding.

A dash (-) in this table means "not applicable," except for head of household returns with the 87 percent limitation, in which case the dash means none reported.

Table 22. — RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER — SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns	Number of exemptions	Adjusted gross income (dollars)	Salaries and wages (net)			Business, farm, or profession			Other capital assets		
				Number of returns	Amount (thousand dollars)	Net profit	Number of returns	Amount (thousand dollars)	Net loss	Number of returns	Amount (thousand dollars)	Net loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Grand total.....	5,599,414	36,650,478	127,881,015	2,756,450	10,773,031	954,024	2,391,839	215,767	431,834	1,010,544	2,089,102	216,292
Taxable returns, total.....	2,894,784	8,514,548	23,472,188	1,778,109	9,392,873	440,196	1,941,980	73,910	139,359	641,637	1,837,536	147,286
\$600 under \$1,000.....	90,153	120,955	70,439	28,200	34,222	6,204	6,799	1,931	2,217	3,066	1,910	(3)
\$1,000 under \$2,000.....	100,978	221,556	196,337	50,716	71,571	15,589	19,666	2,002	2,018	16,292	6,401	1,728
\$2,000 under \$3,000.....	165,113	379,468	371,349	92,528	176,598	23,600	33,666	2,503	2,018	19,912	12,952	(4)
\$3,000 under \$4,000.....	105,678	498,486	400,486	134,346	266,370	30,955	56,964	4,202	1,991	26,506	15,240	5,013
\$4,000 under \$5,000.....	226,235	612,884	792,584	133,458	371,980	34,013	69,405	5,196	4,104	28,034	21,057	6,526
\$5,000 under \$6,000.....	280,445	683,161	902,349	134,318	462,605	39,174	61,007	4,322	4,264	43,009	36,734	8,766
\$6,000 under \$7,000.....	203,472	886,571	886,571	125,038	400,823	30,867	46,000	3,489	3,103	31,310	27,882	6,022
\$7,000 under \$8,000.....	182,669	816,183	816,183	125,936	385,477	29,967	41,037	3,489	3,103	31,310	27,882	6,022
\$8,000 under \$9,000.....	1,105,130	1,971,322	1,971,322	627,980	1,168,250	47,081	133,444	7,038	6,112	72,037	62,146	8,542
\$9,000 under \$10,000.....	227,286	470,132	470,132	125,483	248,939	26,317	41,628	5,023	4,500	37,941	35,187	9,441
\$10,000 under \$11,000.....	180,440	440,568	440,568	87,355	204,135	20,839	30,021	3,335	6,219	30,141	38,753	4,767
\$11,000 under \$12,000.....	103,040	69,894	69,894	53,425	93,425	11,840	11,840	2,602	5,177	27,880	50,253	6,800
\$12,000 under \$13,000.....	72,823	225,020	225,020	45,445	365,025	11,840	62,949	1,606	3,323	23,596	41,382	5,481
\$13,000 under \$14,000.....	55,188	181,382	181,382	31,919	272,088	10,821	62,837	2,034	4,213	20,628	45,175	5,792
\$14,000 under \$15,000.....	44,674	146,144	146,144	26,633	216,036	9,427	60,878	1,303	3,572	17,800	37,182	4,034
\$15,000 under \$16,000.....	37,303	122,193	122,193	19,608	186,055	7,459	46,447	1,937	3,572	17,800	37,182	4,034
\$16,000 under \$17,000.....	31,153	101,394	101,394	15,966	154,768	6,256	46,447	1,937	3,572	17,800	37,182	4,034
\$17,000 under \$18,000.....	29,983	99,981	99,981	14,817	148,017	5,737	46,447	1,937	3,572	17,800	37,182	4,034
\$18,000 under \$19,000.....	48,293	160,897	160,897	25,337	253,789	10,091	59,440	1,703	17,629	16,268	213,979	5,640
\$19,000 under \$20,000.....	26,563	90,867	90,867	14,389	143,389	6,381	23,634	509	7,801	3,439	9,998	886
\$20,000 under \$21,000.....	4,986	17,377	17,377	2,686	110,689	6,381	23,634	509	7,801	3,439	9,998	886
\$21,000 under \$22,000.....	1,814	6,225	6,225	967	49,810	167	7,267	235	4,862	1,305	59,611	34
\$22,000 under \$23,000.....	1,958	6,643	6,643	966	54,485	161	7,400	302	7,976	1,316	164,443	314
\$23,000 under \$24,000.....	1,298	991	991	167	10,605	12	5,690	38	3,298	175,772	135,524	13
\$24,000 under \$25,000.....	140	454	454	76	3,232	12	5,690	38	3,298	175,772	135,524	13
\$25,000 under \$26,000.....	2,664,724	8,085,130	14,208,827	978,341	1,180,138	513,838	449,859	141,857	272,275	368,904	231,566	69,006
Notable returns, total.....	88,454	266,410	418,131	9,860	21,035	2,384	3,027	56,782	178,985	16,056	42,213	9,999
No adjusted gross income.....	306,384	1,108,113	1,064,013	86,811	297,944	106,898	33,529	25,935	16,431	38,247	8,798	7,431
\$600 under \$1,000.....	402,872	1,002,872	1,002,872	155,894	209,752	65,865	77,201	15,176	16,384	25,389	11,599	8,087
\$1,000 under \$2,000.....	339,118	1,799,111	1,799,111	173,308	312,304	77,201	173,308	6,637	6,165	63,163	29,228	8,303
\$2,000 under \$3,000.....	338,359	1,076,416	1,076,416	112,721	168,918	48,602	65,936	6,637	4,858	36,321	31,312	4,793
\$3,000 under \$4,000.....	192,008	657,718	657,718	76,435	136,330	38,129	39,636	4,336	4,829	32,344	21,267	4,060
\$4,000 under \$5,000.....	62,337	225,360	225,360	21,724	50,039	7,542	14,022	2,101	3,967	16,919	12,609	2,887
\$5,000 under \$6,000.....	28,641	120,707	120,707	6,926	18,379	4,406	9,969	(3)	3,011	8,536	1,116	2,607
\$6,000 under \$7,000.....	20,679	80,220	80,220	1,541	43,977	3,790	9,970	1,373	21,699	12,584	32,560	9,803
\$7,000 under \$8,000.....	40,873	146,781	146,781	11,029	43,977	3,790	9,970	1,373	21,699	12,584	32,560	9,803
\$8,000 under \$9,000.....	16,908	61,609	61,609	3,478	987	710,744	858,011	170,580	276,970	284,714	370,581	101,393
\$9,000 under \$10,000.....	1,036,132	3,286,829	3,286,829	693,437	3,286,829	979,978	19,892	122,503	228,112	1,427,668	287,800	31,958
Returns \$10,000 or more.....	826,458	1,653,893	1,653,893	253,474	3,286,829	979,978	19,892	122,503	228,112	1,427,668	287,800	31,958

Footnotes at end of table. See text for "Description of the Data" and "Explanation of Classifications and Terms."

Table 72.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Sales of property other than capital assets				Dividends (after exclusions)				Interest received				Pensions and annuities				Rents			
	Net gain		Net loss		Amount		Number of returns		Amount		Number of returns		Life expectancy method		3-year method		Net income		Net loss	
	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)
Grand total.....	16,991	18,134	16,277	33,074	1,671,149	4,970,824	3,260,990	2,943,111	776,278	1,054,622	390,478	751,186	1,281,545	1,663,671	220,623	121,163	68,373			
Taxable returns, total.....	8,327		6,917	16,155	1,099,763	2,479,524	1,889,352	2,132,324	402,971	651,660	206,013	485,712	603,003	1,110,114	177,367	68,373				
\$600 under \$1,000.....					6,125	2,973	33,394	11,896	3,952	3,516	(*)	(*)	(*)	5,536	1,820	479				
\$1,000 under \$1,500.....					31,452	18,033	69,885	41,144	12,389	18,655	11,545	18,724	18,724	34,070	2,934	1,393				
\$1,500 under \$2,000.....					27,692	27,025	59,976	32,456	12,389	23,940	11,950	14,652	23,940	21,162	2,934	1,393				
\$2,000 under \$3,000.....	4,266	6,242	2,386	1,025	33,096	38,830	101,814	74,924	27,202	30,616	14,050	18,556	32,585	27,884	5,346	1,768				
\$3,000 under \$4,000.....					59,683	52,455	128,036	88,034	33,312	42,793	13,664	13,664	39,506	44,267	8,620	3,888				
\$4,000 under \$5,000.....					59,728	57,721	118,774	84,824	26,100	35,709	15,443	32,082	43,330	57,682	9,359	3,516				
\$5,000 under \$6,000.....					62,873	77,708	121,090	85,233	31,869	43,036	13,457	29,556	35,618	49,668	9,039	2,628				
\$6,000 under \$7,000.....					106,261	141,111	215,939	148,260	70,128	77,978	34,438	58,085	61,332	91,936	16,321	6,593				
\$7,000 under \$8,000.....					83,241	141,699	132,098	138,865	29,121	46,919	19,579	31,434	40,333	66,034	11,354	5,659				
\$8,000 under \$9,000.....	1,700	1,480	1,893	3,224	68,995	129,642	129,457	121,434	31,060	57,156	14,764	42,915	43,119	60,716	8,258	4,122				
\$9,000 under \$10,000.....					51,829	97,045	97,498	99,898	13,778	24,763	10,871	34,550	29,981	48,048	5,713	2,059				
\$10,000 under \$11,000.....					45,083	111,697	78,531	78,984	13,745	32,553	6,993	22,117	20,341	41,974	6,540	2,187				
\$11,000 under \$12,000.....	1,303	2,597	1,171	1,111	38,306	103,120	97,802	70,450	10,031	16,940	5,659	16,527	18,183	43,161	3,698	2,048				
\$12,000 under \$13,000.....					33,386	101,692	47,128	66,317	8,475	14,962	3,989	11,897	13,955	33,380	4,131	1,936				
\$13,000 under \$14,000.....					25,281	92,993	31,052	51,844	5,323	10,630	2,543	6,804	9,369	25,454	2,041	1,001				
\$14,000 under \$15,000.....					22,431	94,775	27,741	48,158	5,587	10,118	1,907	6,304	8,835	23,932	2,433	1,219				
\$15,000 under \$20,000.....	601	949	729	1,268	70,666	246,134	81,657	159,693	14,734	27,866	7,354	23,899	35,669	80,086	5,007	3,732				
\$20,000 under \$25,000.....	101	102	93	1,768	29,683	279,761	43,436	107,291	8,558	21,204	3,853	17,361	14,559	50,504	2,884	2,600				
\$25,000 under \$30,000.....	410	1,921	1,274	3,311	73,149	640,256	74,647	247,043	13,819	40,574	4,311	21,797	25,921	143,120	5,770	6,945				
\$30,000 under \$40,000.....	92	341	589	2,216	24,798	633,339	24,155	113,506	4,780	17,344	1,476	10,167	7,765	57,021	1,883	3,907				
\$40,000 under \$50,000.....	31	88	153	660	4,807	230,380	4,426	28,669	913	5,311	231	1,452	1,452	13,640	428	1,608				
\$50,000 under \$100,000.....	10	25	74	527	1,768	143,730	1,629	13,725	353	1,975	99	1,383	483	6,312	186	850				
\$100,000 under \$1,000,000.....	12	211	103	840	1,914	230,806	1,766	19,041	372	2,339	119	1,408	529	5,890	235	2,326				
\$1,000,000 or more.....	1	1	10	139	123,503	123,503	126	3,256	21	237	13	280	44	1,913	17	500				
Nontaxable returns, total.....	8,264	4,184	7,360	16,919	572,406	497,330	1,377,638	815,797	353,307	402,962	184,462	265,474	678,540	553,557	93,256	52,790				
No adjusted gross income.....	(*)	(*)	3,648	15,840	12,967	7,235	32,417	20,774	(*)	(*)	(*)	(*)	13,540	12,703	17,944	21,612				
Under \$600.....					24,045	5,614	92,307	9,592	4,083	4,233	4,233	2,069	63,023	33,346	9,473	4,049				
\$600 under \$1,000.....	6,575	3,419	3,087	600	120,325	131,518	131,571	60,833	60,833	44,649	30,300	24,264	136,696	104,169	16,246	6,605				
\$1,000 under \$2,000.....					110,387	65,043	265,214	144,219	78,011	92,451	37,975	55,778	128,139	99,339	12,506	3,273				
\$2,000 under \$3,000.....					95,233	64,348	216,354	136,475	78,011	92,451	37,975	55,778	128,139	99,339	12,506	3,273				
\$3,000 under \$4,000.....					97,875	46,495	126,922	91,590	39,537	56,885	28,991	49,480	55,981	57,068	7,812	1,693				
\$4,000 under \$5,000.....					41,335	43,340	73,742	61,238	23,422	34,544	12,551	23,465	28,229	32,283	3,000	2,508				
\$5,000 under \$6,000.....					24,926	28,286	46,869	38,511	16,826	35,400	9,985	23,694	17,361	23,222	4,918	918				
\$6,000 under \$7,000.....					11,179	19,600	11,131	21,987	6,739	13,565	3,952	(*)	5,546	8,593	2,967	692				
\$7,000 under \$8,000.....					23,502	133,921	32,699	7,202	12,283	5,411	18,159	13,823	38,882	2,049	2,579					
\$8,000 under \$9,000.....					927,881	978,056	2,128,097	1,299,584	531,667	638,461	279,656	465,607	923,391	869,790	138,985	45,295				
\$9,000 under \$10,000.....					378,692	690,025	693,983	644,344	144,157	250,059	81,872	216,666	218,572	339,199	49,823	22,301				
Returns \$10,000 or more.....	2,363	6,238	4,763	12,119	365,852	3,561,774	4,356,919	1,004,773	80,454	185,072	139,592	1,847,473	1,391,592	333,702	32,017	31,540				

Footnotes at end of table. See text for "Description of the Data" and "Explanation of Classifications and Terms."

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Solely				Partnership				Estate and trusts				Other sources (Thousand dollars) (42)	Exemption (Thousand dollars) (43)
	Net income		Net loss		Net profit		Net loss		Income		Loss			
	Number of returns (30)	Amount (Thousand dollars) (31)	Number of returns (32)	Amount (Thousand dollars) (33)	Number of returns (34)	Amount (Thousand dollars) (35)	Number of returns (36)	Amount (Thousand dollars) (37)	Number of returns (38)	Amount (Thousand dollars) (39)	Number of returns (40)	Amount (Thousand dollars) (41)		
Grand total.....	122,046	225,375	2,410	27,481	200,989	1,121,027	35,029	95,868	136,107	250,287	5,194	4,693	480,708	9,960,200
Taxable returns, total.....	3,340	196,006	2,268	11,569	144,068	1,056,524	20,042	52,280	104,377	216,644	4,087	3,272	377,937	3,108,866
\$500 under \$1,000.....	(2)	1,158	-	-	(2)	4,118	-	-	2,573	1,339	-	-	973	60,183
\$1,000 under \$1,500.....	(2)	2,138	-	-	4,481	5,354	2,087	1,964	3,660	2,383	-	-	9,110	127,742
\$1,500 under \$2,000.....	(5)	2,780	-	-	-	-	-	-	-	-	-	-	-	-
\$2,000 under \$2,500.....	3,015	2,927	4,433	4,222	6,718	6,718	1,987	4,33	7,698	8,132	11,471	11,471	299,201	299,201
\$2,500 under \$3,000.....	3,481	3,291	4,433	4,774	6,703	6,703	1,987	4,33	7,698	8,132	11,471	11,471	299,201	299,201
\$3,000 under \$3,500.....	3,291	2,432	4,433	4,774	6,703	6,703	1,987	4,33	7,698	8,132	11,471	11,471	299,201	299,201
\$3,500 under \$4,000.....	5,774	5,774	5,774	5,774	17,769	17,769	1,994	1,203	3,456	5,950	1,886	4,34	1,405	36,476
\$4,000 under \$4,500.....	6,314	3,264	8,697	8,697	23,145	23,145	2,087	2,869	7,519	11,542	3,391	3,391	26,476	60,183
\$4,500 under \$5,000.....	4,267	5,588	9,382	9,382	24,133	24,133	1,594	2,448	3,986	8,800	3,391	3,391	18,535	32,011
\$5,000 under \$5,500.....	4,506	11,566	7,076	7,076	25,988	25,988	1,594	2,448	3,986	8,800	3,391	3,391	18,535	32,011
\$5,500 under \$6,000.....	2,910	5,694	5,785	5,785	26,764	26,764	936	1,500	3,048	4,933	5,950	5,950	26,476	60,183
\$6,000 under \$6,500.....	2,868	4,148	4,788	4,788	26,901	26,901	669	1,781	3,022	5,886	3,391	3,391	18,535	32,011
\$6,500 under \$7,000.....	1,639	3,709	3,283	3,283	22,599	22,599	468	621	2,466	5,213	3,391	3,391	18,535	32,011
\$7,000 under \$7,500.....	1,408	3,334	3,183	3,183	22,155	22,155	401	267	2,446	4,604	5,950	5,950	26,476	60,183
\$7,500 under \$8,000.....	4,793	16,887	12,021	12,021	95,489	95,489	1,943	2,856	7,840	10,862	539	539	26,093	179,687
\$8,000 under \$8,500.....	5,923	35,447	4,333	2,506	17,089	25,311	2,169	7,639	9,732	13,525	455	455	20,943	96,172
\$8,500 under \$9,000.....	2,276	22,080	215	1,740	6,570	16,612	1,197	7,856	9,732	13,525	455	455	20,943	96,172
\$9,000 under \$9,500.....	541	7,820	78	1,208	52,154	52,154	322	3,060	3,985	24,282	242	242	985	41,520
\$9,500 under \$10,000.....	202	4,649	35	1,268	424	25,314	165	4,317	359	6,421	21	21	391	11,692
\$10,000 under \$10,500.....	274	13,135	49	916	396	31,639	233	5,069	428	8,475	38	38	201	1,011
\$10,500 under \$11,000.....	48	5,066	8	1,111	52	6,475	54	3,786	28	1,564	12	12	36	362
\$11,000 under \$11,500.....	26	3,113	3	1,021	27	4,451	23	1,786	28	1,564	1	1	3	362
Non-taxable returns, total.....	48,706	39,569	(2)	(2)	96,921	64,303	14,987	43,988	31,650	33,401	1,107	1,423	102,121	2,851,321
No adjusted gross income.....	3,098	5,910	(2)	(2)	(2)	3,373	6,426	30,320	(2)	(2)	(2)	(2)	78,120	119,846
\$400 under \$1,000.....	5,061	1,620	8,115	8,115	3,373	3,373	888	888	(2)	(2)	(2)	(2)	1,898	26,10
\$1,000 under \$1,500.....	4,481	1,476	7,669	7,669	3,985	3,985	2,380	3,417	4,779	2,690	(2)	(2)	1,898	26,10
\$1,500 under \$2,000.....	10,914	4,608	18,122	18,122	10,923	10,923	3,207	3,121	5,046	4,288	(2)	(2)	20,744	1,077,410
\$2,000 under \$2,500.....	4,367	3,182	7,769	7,769	10,923	10,923	3,207	3,121	5,046	4,288	(2)	(2)	20,744	1,077,410
\$2,500 under \$3,000.....	3,767	3,767	4,227	4,227	6,725	6,725	(2)	(2)	3,912	1,788	1,000	988	26,965	83,474
\$3,000 under \$3,500.....	2,453	3,779	3,474	3,474	5,410	5,410	(2)	(2)	5,642	5,940	(2)	(2)	23,000	394,427
\$3,500 under \$4,000.....	2,463	3,493	2,087	2,087	3,842	3,842	(2)	(2)	5,642	5,940	(2)	(2)	8,240	212,702
\$4,000 under \$4,500.....	2,842	8,174	1,342	1,342	3,245	3,245	(2)	(2)	5,642	5,940	(2)	(2)	8,240	212,702
\$4,500 under \$5,000.....	6,773	6,004	92,427	92,427	133,175	133,175	20,175	42,307	5,110	12,688	(2)	(2)	1,981	88,078
\$5,000 or more.....	27,443	141,945	29,184	29,184	89,081	89,081	10,873	47,346	44,237	13,691	(2)	(2)	86,630	1,972,008
Returns under \$5,000.....	67,003	46,404	(2)	(2)	92,427	92,427	20,175	42,307	5,110	12,688	(2)	(2)	1,981	88,078
Returns under \$5,000.....	27,443	141,945	29,184	29,184	89,081	89,081	10,873	47,346	44,237	13,691	(2)	(2)	86,630	1,972,008

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxable income			Income tax before credits			Dividends received			Retirement income			Investment credit			Foreign taxes			Other tax credits			Income tax after credits			Self-employment tax		
	Number of returns with no taxable income	Number of returns	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Amount (thousand dollars)	Number of returns	Amount (thousand dollars)	Amount (thousand dollars)
Grand total.....	2,397,100	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Taxable returns, total.....																											
\$400 under \$1,000.....																											
\$1,000 under \$1,500.....																											
\$1,500 under \$2,000.....																											
\$2,000 under \$2,500.....																											
\$2,500 under \$3,000.....																											
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\$70,000 under \$75,000.....																											
\$75,000 under \$80,000.....																											
\$80,000 under \$85,000.....																											
\$85,000 under \$90,000.....																											
\$90,000 under \$95,000.....																											
\$95,000 under \$100,000.....																											
\$100,000 or more.....																											
Non-taxable returns, total.....	2,397,100	88,455																									
No adjusted gross income.....																											
Under \$400.....																											
\$400 under \$1,000.....																											
\$1,000 under \$1,500.....																											
\$1,500 under \$2,000.....																											
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\$7,000 under \$8,000.....																											
\$8,000 under \$9,000.....																											
\$9,000 under \$10,000.....																											
\$10,000 or more.....																											
Returns under \$5,000.....	2,339,376	1,681,492																									
Returns \$5,000 under \$10,000.....	17,637	1,018,493																									
Returns \$10,000 or more.....	4,087	502,388																									

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 22.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—SOURCES OF INCOME AND LOSS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Tax withheld			Payments on 1962 declaration			Tax due at time of filing		Overpayment			
	Number of returns	Amount (Thousand dollars)	Returns with excess social security tax	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Refund		Credit on 1963 tax	
									Bonds	Cash	Number of returns	Amount (Thousand dollars)
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Grand total.....	2,213,608	1,454,688	46,954	3,481	1,077,934	2,303,201	1,671,862	866,838	8,430	1,605	1,876,923	301,823
Taxable returns, total.....	1,604,296	1,387,779	45,181	3,425	960,007	2,303,201	1,393,331	850,499	6,942	1,339	1,212,943	271,708
\$500 under \$1,000.....	19,384	1,992	-	-	2,180	760	30,268	559	-	-	19,291	2,446
\$1,000 under \$2,000.....	34,889	5,629	-	-	12,819	1,870	70,960	4,220	-	-	35,089	4,379
\$2,000 under \$3,000.....	76,932	15,427	-	-	21,465	3,027	83,059	7,420	-	-	71,194	10,785
\$3,000 under \$4,000.....	96,818	27,076	-	-	31,488	5,788	91,702	10,760	-	-	88,327	14,691
\$4,000 under \$5,000.....	117,400	37,190	-	-	44,332	10,600	99,339	13,092	-	-	105,489	19,603
\$5,000 under \$6,000.....	132,863	40,662	-	-	54,372	14,716	101,164	16,232	-	-	118,458	19,860
\$6,000 under \$7,000.....	142,373	43,533	-	-	59,408	16,166	107,866	17,416	-	-	125,450	20,404
\$7,000 under \$8,000.....	152,863	46,983	-	-	64,498	18,218	117,889	19,126	-	-	134,272	20,934
\$8,000 under \$9,000.....	162,863	50,493	-	-	70,999	19,192	122,161	20,210	-	-	144,889	22,319
\$9,000 under \$10,000.....	172,863	54,003	-	-	76,999	20,210	128,161	21,210	-	-	154,889	23,319
\$10,000 under \$11,000.....	182,863	57,513	-	-	82,999	21,210	134,161	22,210	-	-	164,889	24,319
\$11,000 under \$12,000.....	192,863	61,023	-	-	88,999	22,210	140,161	23,210	-	-	170,889	25,319
\$12,000 under \$13,000.....	202,863	64,533	-	-	94,999	23,210	146,161	24,210	-	-	176,889	26,319
\$13,000 under \$14,000.....	212,863	68,043	-	-	100,999	24,210	152,161	25,210	-	-	182,889	27,319
\$14,000 under \$15,000.....	222,863	71,553	-	-	106,999	25,210	158,161	26,210	-	-	188,889	28,319
\$15,000 under \$20,000.....	423,771	87,119	1,337	227	72,024	155,490	93,843	54,564	-	-	155,444	25,441
\$20,000 under \$25,000.....	437,771	91,119	1,337	227	76,024	160,490	97,843	58,564	-	-	159,444	26,441
\$25,000 under \$30,000.....	451,771	95,119	1,337	227	80,024	165,490	101,843	62,564	-	-	163,444	27,441
\$30,000 under \$35,000.....	465,771	99,119	1,337	227	84,024	170,490	105,843	66,564	-	-	167,444	28,441
\$35,000 under \$40,000.....	479,771	103,119	1,337	227	88,024	175,490	109,843	70,564	-	-	171,444	29,441
\$40,000 under \$45,000.....	493,771	107,119	1,337	227	92,024	180,490	113,843	74,564	-	-	175,444	30,441
\$45,000 under \$50,000.....	507,771	111,119	1,337	227	96,024	185,490	117,843	78,564	-	-	179,444	31,441
\$50,000 under \$55,000.....	521,771	115,119	1,337	227	100,024	190,490	121,843	82,564	-	-	183,444	32,441
\$55,000 under \$60,000.....	535,771	119,119	1,337	227	104,024	195,490	125,843	86,564	-	-	187,444	33,441
\$60,000 under \$65,000.....	549,771	123,119	1,337	227	108,024	200,490	129,843	90,564	-	-	191,444	34,441
\$65,000 under \$70,000.....	563,771	127,119	1,337	227	112,024	205,490	133,843	94,564	-	-	195,444	35,441
\$70,000 under \$75,000.....	577,771	131,119	1,337	227	116,024	210,490	137,843	98,564	-	-	199,444	36,441
\$75,000 under \$80,000.....	591,771	135,119	1,337	227	120,024	215,490	141,843	102,564	-	-	203,444	37,441
\$80,000 under \$85,000.....	605,771	139,119	1,337	227	124,024	220,490	145,843	106,564	-	-	207,444	38,441
\$85,000 under \$90,000.....	619,771	143,119	1,337	227	128,024	225,490	149,843	110,564	-	-	211,444	39,441
\$90,000 under \$95,000.....	633,771	147,119	1,337	227	132,024	230,490	153,843	114,564	-	-	215,444	40,441
\$95,000 under \$100,000.....	647,771	151,119	1,337	227	136,024	235,490	157,843	118,564	-	-	219,444	41,441
\$100,000 or more.....	661,771	155,119	1,337	227	140,024	240,490	161,843	122,564	-	-	223,444	42,441
Non-taxable returns, total.....	609,312	66,909	1,773	56	117,927	44,782	317,931	16,339	(2)	(2)	663,360	90,115
No adjusted gross income.....	5,333	1,508	(2)	(2)	9,935	6,940	(2)	(2)	(2)	(2)	6,229	4,224
Under \$400.....	62,318	1,669	-	-	3,875	985	29,852	817	-	-	66,058	2,001
\$400 under \$1,000.....	98,772	6,116	-	-	7,169	1,847	79,073	2,589	-	-	101,232	4,930
\$1,000 under \$1,500.....	172,980	13,898	-	-	13,497	2,334	137,497	4,068	-	-	175,429	6,479
\$1,500 under \$2,000.....	247,980	20,898	-	-	19,497	3,334	194,497	5,068	-	-	242,429	8,479
\$2,000 under \$2,500.....	69,443	10,206	-	-	14,981	3,764	53,133	2,329	-	-	76,136	1,876
\$2,500 under \$3,000.....	48,098	8,163	-	-	11,448	3,169	39,196	1,472	-	-	54,723	1,815
\$3,000 under \$3,500.....	12,663	4,102	-	-	3,867	1,934	9,843	490	-	-	14,597	577
\$3,500 under \$4,000.....	3,960	940	-	-	3,207	2,083	3,046	408	-	-	5,639	334
\$4,000 under \$4,500.....	3,854	1,151	-	-	4,167	1,567	1,601	205	-	-	6,827	1,923
\$4,500 or more.....	6,898	2,699	-	-	14,059	4,224	1,794	244	-	-	13,824	6,058
Returns under \$5,000.....	1,316,648	316,647	2,748	265	369,785	100,707	995,860	105,108	4,039	547	1,293,204	163,660
Returns \$5,000 under \$10,000.....	646,779	229,259	22,699	787	336,331	204,231	422,422	136,777	3,394	747	649,178	113,920
Returns \$10,000 or more.....	250,621	68,782	21,267	571,986	2,043,045	292,780	624,973	284,973	211	90,941	70,184	135,164

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Adjusted gross income less deficit.

2. Deficit—Returns with a deficit because of high sampling variability. However, the data are included in the appropriate totals.

3. Negative—Other source.

NOTE: Detail may not add to total because of rounding.

Table 23. —STANDARD DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with standard deduction	Adjusted gross income (Thousand dollars)	Exemptions (Thousand dollars)	Number of returns with no taxable income	Taxable income		Income tax before credits		Tax credit For-				Other tax credits		Income tax after credits		Self-employment tax		
					Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)	Number	Amount (Thousand dollars)			
Grand total.....	2,963,035	6,634,367	8,831,085	1,640,671	1,322,364	3,897,926	866,694	313,715	18,267	322,478	217,134	35,351	44,642	5,954	330	791,002	458,642	39,706	26,999
Taxable returns, total.....	1,178,361	6,350,503	3,331,501	-	1,178,361	3,769,042	848,894	271,709	17,188	217,134	217,134	35,351	38,356	5,000	330	791,002	458,642	39,706	26,999
\$600 under \$1,000.....	47,187	66,170	94,373	-	47,187	2,935	579	14,343	(1)	(1)	(1)	(1)	-	-	-	548	4,703	261	-
\$1,000 under \$1,500.....	69,673	121,832	139,246	-	69,673	26,115	5,159	15,317	335	36,017	1,251	1,251	2,087	132	-	4,324	10,452	688	-
\$1,500 under \$2,000.....	100,390	224,364	240,603	-	100,390	37,623	7,698	21,688	1,768	35,017	1,251	1,251	2,087	132	-	10,003	24,035	1,046	-
\$2,000 under \$2,500.....	105,313	290,458	288,895	-	105,313	88,100	11,779	17,779	15,517	36,5	16,956	1,909	2,020	153	-	13,134	37,444	1,628	-
\$2,500 under \$3,000.....	103,080	334,018	290,228	-	103,080	126,153	25,439	19,237	17,237	35,522	3,850	3,850	(1)	197	-	20,907	53,309	1,645	-
\$3,000 under \$3,500.....	106,088	398,699	303,505	-	106,088	176,344	35,690	33,023	745	20,207	3,383	3,383	(1)	197	-	31,259	13,354	1,991	-
\$3,500 under \$4,000.....	118,118	477,718	375,718	-	118,118	242,718	45,718	45,718	1,718	15,118	2,517	2,517	2,387	312	-	32,969	12,442	2,017	-
\$4,000 under \$4,500.....	71,226	337,249	287,840	-	71,226	197,181	36,471	17,637	617	15,194	2,517	2,517	3,468	347	-	32,969	12,442	2,017	-
\$4,500 under \$5,000.....	147,937	811,035	441,699	-	147,937	467,148	89,246	44,893	1,729	22,950	4,274	4,274	4,029	342	-	88,901	20,172	3,305	-
\$5,000 under \$6,000.....	167,937	1,000,000	544,699	-	167,937	678,301	124,699	67,831	3,034	25,950	5,274	5,274	3,459	342	-	108,901	20,172	3,305	-
\$6,000 under \$8,000.....	67,882	297,931	204,163	-	67,882	324,740	70,340	38,096	1,465	8,364	1,325	1,325	2,301	325	(1)	67,023	11,807	1,579	-
\$8,000 under \$10,000.....	47,840	404,125	154,846	-	47,840	271,199	56,974	13,152	790	7,746	1,776	1,776	1,994	416	-	55,956	7,304	1,311	-
\$10,000 under \$15,000.....	40,657	385,183	127,420	-	40,657	270,533	59,120	14,471	1,401	8,512	1,533	1,533	2,287	233	-	55,956	7,304	1,311	-
\$15,000 under \$20,000.....	28,239	295,188	87,787	-	28,239	214,380	47,060	11,943	1,134	6,423	1,327	1,327	1,504	160	-	44,435	5,615	989	-
\$20,000 under \$25,000.....	18,239	208,590	58,136	-	18,239	135,467	34,827	8,337	825	4,085	817	817	836	121	-	33,082	4,184	831	-
\$25,000 under \$30,000.....	14,454	186,503	46,097	-	14,454	138,426	31,844	6,662	751	3,517	774	774	769	91	-	30,152	3,646	727	-
\$30,000 under \$35,000.....	13,436	150,762	35,693	-	13,436	107,132	25,616	5,988	687	2,847	644	644	636	136	-	24,337	2,874	637	-
\$35,000 under \$40,000.....	8,460	131,515	26,386	-	8,460	97,366	23,741	4,988	704	2,944	612	612	601	146	-	22,371	2,406	472	-
\$40,000 under \$45,000.....	18,166	255,460	56,860	-	18,166	225,460	66,349	11,834	1,766	4,873	1,038	1,038	1,242	349	-	63,195	5,259	1,112	-
\$45,000 under \$50,000.....	2,972	131,474	39,526	-	2,972	114,498	32,554	3,624	1,662	1,396	1,396	1,391	297	444	-	31,364	2,238	481	-
\$50,000 under \$55,000.....	5,511	32,568	1,659	-	5,511	31,082	14,248	3,703	136	1,662	37	37	115	63	-	14,112	172	38	-
\$55,000 under \$60,000.....	52	6,116	166	-	52	5,965	3,166	31	19	5	12	5	12	5	-	2,939	14	3	-
\$60,000 under \$65,000.....	9	1,517	28	-	9	1,492	808	7	11	3	1	1	3	1	-	796	2	-	-
\$65,000 under \$70,000.....	2	1,168	16	-	2	1,163	813	5	2	1	1	1	3	1	-	810	1	-	-
\$70,000 under \$75,000.....	2	1,106	6	-	2	1,101	557	2	2	2	2	2	1	1	-	554	1	-	-
\$75,000 under \$80,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$80,000 under \$85,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$85,000 under \$90,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$90,000 under \$95,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$95,000 under \$100,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$100,000 under \$105,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$105,000 under \$110,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$110,000 under \$115,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$115,000 under \$120,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$120,000 under \$125,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$125,000 under \$130,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$130,000 under \$135,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$135,000 under \$140,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$140,000 under \$145,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$145,000 under \$150,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$150,000 under \$155,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$155,000 under \$160,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$160,000 under \$165,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$165,000 under \$170,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$170,000 under \$175,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$175,000 under \$180,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$180,000 under \$185,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$185,000 under \$190,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$190,000 under \$195,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$195,000 under \$200,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$200,000 under \$205,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$205,000 under \$210,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$210,000 under \$215,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$215,000 under \$220,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$220,000 under \$225,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$225,000 under \$230,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$230,000 under \$235,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$235,000 under \$240,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$240,000 under \$245,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$245,000 under \$250,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$250,000 under \$255,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$255,000 under \$260,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$260,000 under \$265,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$265,000 under \$270,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$270,000 under \$275,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$275,000 under \$280,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$280,000 under \$285,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$285,000 under \$290,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$290,000 under \$295,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$295,000 under \$300,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$300,000 under \$305,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$305,000 under \$310,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$310,000 under \$315,000.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
\$315,000 under \$320,0																			

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 24. — ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Itemized deductions												Exemptions (Thousand dollars)	Number of returns taxable income
			Contributions		Interest paid		Taxes		Medical and dental expenses		Other deductions					
			Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)			
Grand total.....																
Taxable returns, total.....																
\$1,000 under \$1,500.....	41	74,505	15,921	35,926	4,542	5,265	1,430	34,893	61,203	10,384	18,773	3,971	83,565			
\$1,500 under \$2,000.....	41,205	74,505	35,926	15,921	4,542	5,265	1,430	34,893	61,203	10,384	18,773	3,971	83,565			
\$2,000 under \$2,500.....	64,763	146,988	95,566	50,965	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$2,500 under \$3,000.....	90,965	250,258	95,566	60,790	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$3,000 under \$3,500.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$3,500 under \$4,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$4,000 under \$4,500.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$4,500 under \$5,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$5,000 under \$6,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$6,000 under \$7,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$7,000 under \$8,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$8,000 under \$9,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$9,000 under \$10,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$10,000 under \$11,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$11,000 under \$12,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$12,000 under \$13,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$13,000 under \$14,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$14,000 under \$15,000.....	134,397	503,650	128,651	67,884	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921	15,921			
\$15,000 under \$20,000.....	74,437	1,381,689	267,666	72,342	26,555	35,973	35,973	35,973	35,973	35,973	35,973	35,973	35,973			
\$20,000 under \$25,000.....	78,623	2,680,640	492,515	76,397	118,432	32,419	46,173	77,327	160,109	53,841	38,033	50,113	18,774			
\$25,000 under \$30,000.....	78,623	2,680,640	492,515	76,397	118,432	32,419	46,173	77,327	160,109	53,841	38,033	50,113	18,774			
\$30,000 under \$35,000.....	78,623	2,680,640	492,515	76,397	118,432	32,419	46,173	77,327	160,109	53,841	38,033	50,113	18,774			
\$35,000 under \$40,000.....	78,623	2,680,640	492,515	76,397	118,432	32,419	46,173	77,327	160,109	53,841	38,033	50,113	18,774			
\$40,000 under \$45,000.....	4,934	991,455	118,351	1,795	43,914	2,650	12,776	1,795	7,079	1,946	3,297	1,815	3,297			
\$45,000 under \$50,000.....	1,895	308,465	66,986	1,795	27,631	1,019	7,079	1,795	7,079	1,946	3,297	1,815	3,297			
\$50,000 under \$60,000.....	1,922	554,008	132,886	1,924	61,972	1,118	13,586	1,118	13,586	1,946	3,297	1,815	3,297			
\$60,000 under \$70,000.....	286	197,581	50,106	293	6,111	196	6,111	196	6,111	196	6,111	196	6,111			
\$70,000 under \$80,000.....	286	197,581	50,106	293	6,111	196	6,111	196	6,111	196	6,111	196	6,111			
\$80,000 under \$100,000.....	140	280,073	50,106	139	1,391	139	1,391	139	1,391	139	1,391	139	1,391			
Non-taxable returns, total.....	791,294	2,106,294	1,083,202	660,802	173,924	308,093	83,627	712,283	236,903	657,978	510,427	79,005	1,391,722			
Under \$600.....																
\$600 under \$1,000.....	10,897	3,483	8,666	7,894	1,038	2,620	977	1,784	1,784	1,784	1,784	1,784	1,784			
\$1,000 under \$1,500.....	23,977	19,836	24,779	17,033	2,161	7,312	1,172	19,818	4,044	18,924	16,925	3,963	694			
\$1,500 under \$2,000.....	107,280	141,633	65,618	88,061	10,881	19,904	2,604	18,924	17,813	17,813	17,813	17,813	17,813			
\$2,000 under \$2,500.....	126,779	282,913	120,880	118,031	19,991	29,462	9,991	29,462	9,991	29,462	9,991	29,462	9,991			
\$2,500 under \$3,000.....	160,578	360,095	177,922	131,456	25,311	45,393	10,393	45,393	10,393	45,393	10,393	45,393	10,393			
\$3,000 under \$3,500.....	129,805	397,132	140,022	113,268	24,673	35,335	9,123	35,335	9,123	35,335	9,123	35,335	9,123			
\$3,500 under \$4,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$4,000 under \$4,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$4,500 under \$5,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$5,000 under \$5,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$5,500 under \$6,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$6,000 under \$6,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$6,500 under \$7,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$7,000 under \$7,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$7,500 under \$8,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$8,000 under \$8,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$8,500 under \$9,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$9,000 under \$9,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$9,500 under \$10,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$10,000 under \$10,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$10,500 under \$11,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$11,000 under \$11,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$11,500 under \$12,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$12,000 under \$12,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$12,500 under \$13,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$13,000 under \$13,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$13,500 under \$14,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$14,000 under \$14,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$14,500 under \$15,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$15,000 under \$15,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$15,500 under \$16,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$16,000 under \$16,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$16,500 under \$17,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$17,000 under \$17,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$17,500 under \$18,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$18,000 under \$18,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$18,500 under \$19,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$19,000 under \$19,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$19,500 under \$20,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$20,000 under \$20,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$20,500 under \$21,000.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$21,000 under \$21,500.....	76,389	248,089	103,463	69,264	17,431	28,875	6,825	28,875	6,825	28,875	6,825	28,875	6,825			
\$21,500 under \$22,000.....	76,389	248,089	103,463	69,264	17,43											

Footnotes at end of table. See text for "Description of the Data" and "Explanation of Classifications and Terms."

Table 24. — ITEMIZED DEDUCTION RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—ADJUSTED GROSS INCOME, ITEMIZED DEDUCTIONS, EXEMPTIONS, TAXABLE INCOME, AND TAX ITEMS, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	Taxable income			Income tax before credits		Dividends received			Retirement income			Investment credits			Foreign taxes			Other tax credits		Income tax after credits		Self-employment tax	
	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
Grand total.....	1,880,011	10,717,915	3,455,620	798,884	132,773	649,641	81,876	57,234	11,836	22,977	9,534	4,966	3,196,466	334,281	45,253								
Taxable returns, total.....	1,716,395	10,602,361	3,432,401	717,659	130,322	491,923	81,876	57,234	10,467	22,316	9,162	3,908	3,196,466	249,541	38,799								
\$600 under \$1,000.....	(1)	(1)	(1)	9,691	119	4,932	127	-	-	-	-	-	-	(1)	(1)								
\$1,000 under \$1,500.....	41,305	9,009	1,786	15,317	201	11,171	610	2,894	106	-	-	-	-	1,524	259								
\$1,500 under \$2,000.....	64,763	28,068	5,668	26,707	611	28,361	2,532	1,337	106	-	-	-	-	3,836	562								
\$2,000 under \$3,000.....	90,565	63,574	12,678	33,133	784	31,390	3,137	1,379	666	-	-	-	-	9,518	955								
\$3,000 under \$4,000.....	121,155	106,440	21,390	41,433	1,368	34,934	5,773	7,177	666	-	-	-	-	15,102	1,566								
\$4,000 under \$5,000.....	125,054	173,555	34,576	41,433	1,368	34,934	5,773	7,177	666	-	-	-	-	17,176	1,826								
\$5,000 under \$6,000.....	133,439	235,247	47,413	38,096	1,534	34,304	5,352	7,177	666	-	-	-	-	27,923	2,670								
\$6,000 under \$7,000.....	211,319	500,165	101,097	59,582	2,680	36,135	10,246	5,868	558	-	-	-	-	88,098	4,213								
\$7,000 under \$8,000.....	144,569	433,795	92,307	34,333	3,636	46,864	7,645	7,117	976	-	-	-	-	80,670	3,231								
\$8,000 under \$9,000.....	116,254	439,570	89,373	46,079	2,780	33,862	6,686	7,117	976	-	-	-	-	79,608	3,330								
\$9,000 under \$10,000.....	69,493	267,472	54,810	27,378	2,258	20,764	4,890	7,117	976	-	-	-	-	68,872	3,364								
\$10,000 under \$11,000.....	44,140	274,706	58,755	23,285	2,247	16,254	2,846	1,729	382	335	18	53,366	7,428	1,352	1,332								
\$11,000 under \$12,000.....	39,320	262,915	54,380	18,842	2,307	9,473	2,782	1,423	139	402	35	25,764	7,035	1,359	1,329								
\$12,000 under \$13,000.....	26,867	238,619	54,338	17,885	2,599	9,100	1,850	1,776	293	468	8	49,561	4,362	868	858								
\$13,000 under \$14,000.....	22,723	221,938	51,504	16,640	2,605	8,972	1,874	1,776	135	636	90	46,754	4,362	846	846								
\$15,000 under \$20,000.....	74,417	888,211	218,442	55,193	10,389	25,717	5,046	4,924	798	2,476	355	155	201,699	14,600	2,860								
\$20,000 under \$30,000.....	42,318	683,083	189,631	35,048	8,784	15,527	2,950	4,554	825	1,948	297	134	172,641	9,579	1,879								
\$30,000 under \$40,000.....	78,362	2,030,481	672,699	68,392	28,461	26,585	5,303	10,125	2,534	5,581	1,794	277	634,330	17,658	3,672								
\$40,000 under \$50,000.....	28,490	926,543	244,528	24,220	21,815	9,219	1,969	4,149	1,411	1,862	303	374	581,101	5,282	1,127								
\$50,000 under \$100,000.....	4,934	462,873	244,528	4,733	5,933	1,731	356	1,044	627	1,042	825	303	233,526	1,085	207								
\$100,000 under \$200,000.....	1,805	237,761	137,231	1,753	4,763	656	131	445	249	445	682	169	131,237	389	73								
\$200,000 under \$500,000.....	1,292	417,942	256,534	1,287	2,934	111	124	321	114	101	714	31	21,081	344	8								
\$500,000 under \$1,000,000.....	296	146,884	99,311	1,287	2,934	111	124	321	114	101	714	31	21,081	344	8								
\$1,000,000 or more.....	140	235,159	147,833	136	3,556	61	10	57	150	40	368	1,524	142,325	25	4								
Non taxable returns, total.....	163,616	115,554	23,219	81,225	2,251	148,718	18,860	8,540	1,369	(1)	(1)	1,058	-	84,740	6,454								
Under \$600.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-								
\$600 under \$1,000.....	(1)	(1)	(1)	-	-	(1)	-	-	-	-	-	-	-	-	-								
\$1,000 under \$2,000.....	19,942	3,135	1,621	10,997	124	17,635	487	1,766	456	(1)	(1)	1,058	-	3,403	159								
\$2,000 under \$3,000.....	26,808	10,697	2,125	14,143	230	25,038	1,766	4,772	-	(1)	(1)	1,058	-	12,753	613								
\$3,000 under \$4,000.....	58,364	17,866	3,442	11,650	251	27,067	3,079	3,079	-	(1)	(1)	1,058	-	16,877	1,168								
\$4,000 under \$5,000.....	23,568	23,568	3,442	11,650	251	27,067	3,079	3,079	-	(1)	(1)	1,058	-	14,841	1,144								
\$5,000 under \$6,000.....	23,475	19,262	3,843	10,271	420	21,061	2,326	4,003	-	(1)	(1)	1,058	-	5,840	588								
\$6,000 under \$7,000.....	10,392	8,051	1,604	4,053	67	9,299	1,387	3,768	913	-	-	-	-	3,806	432								
\$7,000 under \$8,000.....	17,731	29,260	4,873	11,029	225	10,378	1,578	3,768	913	-	-	-	-	2,001	247								
\$8,000 under \$9,000.....	859,027	855,228	170,001	275,332	7,741	316,179	36,942	17,464	1,541	2,499	31	785	124,554	168,131	15,929								
\$9,000 under \$10,000.....	629,477	2,136,442	428,543	232,100	14,290	189,522	37,143	13,878	1,798	1,786	232	438	384,709	87,892	13,995								
\$10,000 or more.....	238,543	7,626,240	2,640,976	291,452	119,742	134,940	26,631	34,432	8,497	15,692	9,271	3,743	2,687,253	78,258	11,323								

See text for Description of the Sample and Limitations of the Data and Explanation of Classifications and Items.
 Not shown separately because of high sampling variability. However, the data are included in the appropriate totals.
 NOTE: Detail may not add to total because of rounding.

Table 25.—RETURNS WITH AT LEAST ONE TAXPAYER AGE 65 OR OVER—NUMBER OF DEFENDENTS BY ADJUSTED GROSS INCOME CLASSES AND BY MARITAL STATUS OF TAXPAYER

Adjusted gross income classes	One taxpayer age 65 or over				Two taxpayers age 65 or over				Separate returns of husbands and wives				Returns of heads of household				Returns of surviving spouse				Returns of single persons not head of household or surviving spouse			
	Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents	Number of returns	Number of exemptions	Number of dependents
Grand total.....	5,339,478	1,649,389	5,252,967	208,814	1,555,448	6,314,866	78,477	104,173	548,544	35,023	118,863	293,024	35,540	40,169	99,233	18,787	2,031,431	4,586,840	63,336					
Taxable returns, total.....	2,894,754	1,048,353	3,242,848	195,039	651,588	2,659,195	46,983	85,627	215,894	17,464	64,110	162,533	34,141	13,064	35,962	9,827	1,032,013	2,099,515	29,146					
\$600 under \$1,000.....	40,143	-	-	-	-	-	-	-	7,910	15,821	-	-	-	-	-	-	64,712	189,402	-					
\$1,000 under \$2,000.....	110,783	-	-	-	-	-	-	-	5,834	13,743	593	-	-	-	-	-	111,149	226,060	2,487					
\$2,000 under \$3,000.....	195,678	90,241	228,913	2,892	22,182	88,636	-	9,008	20,356	1,985	4,160	10,699	2,973	-	-	-	109,473	231,730	2,481					
\$3,000 under \$4,000.....	220,435	76,457	232,307	5,136	33,842	135,361	-	9,109	24,555	1,583	4,518	16,889	3,852	-	-	-	198,222	401,758	2,481					
\$4,000 under \$5,000.....	240,461	76,070	228,716	5,945	31,411	207,525	1,883	10,954	32,425	3,626	4,053	9,282	1,186	-	-	-	237,131	397,822	3,666					
\$5,000 under \$6,000.....	202,465	85,818	267,913	15,372	45,258	185,240	2,473	4,263	9,622	595	4,153	9,592	1,287	-	-	-	172,184	348,818	4,241					
\$6,000 under \$7,000.....	339,226	147,511	467,101	24,760	93,860	385,454	9,222	10,977	26,415	1,387	10,464	27,639	6,611	-	-	-	344,765	592,003	11,186					
\$7,000 under \$8,000.....	227,389	96,790	313,507	22,837	66,333	288,320	2,780	6,168	16,592	2,975	9,446	12,465	2,573	-	-	-	224,438	401,188	2,173					
\$8,000 under \$9,000.....	186,136	96,053	211,944	18,904	46,865	189,861	1,687	2,830	9,260	1,018	7,133	9,260	1,018	-	-	-	183,884	324,581	1,687					
\$9,000 under \$10,000.....	109,040	47,286	138,368	15,917	27,769	112,013	1,184	2,173	4,839	2,077	2,106	6,319	2,107	-	-	-	110,959	168,005	593					
\$10,000 under \$11,000.....	72,243	31,809	110,375	8,643	21,315	87,070	1,039	1,229	4,139	1,187	3,238	2,177	722	-	-	-	72,243	122,221	334					
\$11,000 under \$12,000.....	44,674	19,365	62,545	4,416	14,287	59,222	1,706	568	1,172	134	937	2,576	636	-	-	-	44,674	70,818	1,224					
\$12,000 under \$13,000.....	37,303	15,327	49,898	3,684	12,549	51,633	1,338	468	1,137	134	970	2,543	602	-	-	-	37,303	78,889	1,681					
\$13,000 under \$14,000.....	31,153	11,313	36,753	2,776	11,665	47,922	1,162	368	736	-	502	1,505	301	-	-	-	31,153	50,996	803					
\$14,000 under \$15,000.....	92,383	34,494	111,978	8,629	32,353	133,118	3,507	1,238	2,709	167	2,844	7,795	2,074	-	-	-	92,383	144,045	636					
\$15,000 under \$20,000.....	48,240	17,173	57,314	5,629	18,267	75,489	2,018	903	1,941	134	1,178	3,070	713	-	-	-	48,240	72,474	703					
\$20,000 under \$50,000.....	831,461	294,243	97,020	9,544	33,109	136,893	4,038	653	1,350	78	2,227	6,356	1,864	-	-	-	831,461	1,178,988	1,623					
\$50,000 under \$100,000.....	4,786	1,656	5,733	576	2,161	9,097	1,427	52	110	3	118	321	85	-	-	-	4,786	7,996	2,106					
\$100,000 under \$200,000.....	1,814	617	2,188	336	709	2,971	129	17	28	1	38	109	33	-	-	-	1,814	251	41					
\$200,000 under \$500,000.....	1,298	106	2,157	39	102	1,434	30	10	22	2	11	33	21	-	-	-	1,298	170	45					
\$500,000 or more.....	42	152	26	44	187	11	11	10	23	3	-	-	-	-	-	-	42	70	145					
Notable returns, total.....	2,664,724	601,036	1,910,119	103,725	903,860	3,493,671	39,864	108,546	332,650	17,559	54,753	135,491	24,399	27,105	63,271	8,960	989,418	1,987,325	34,180					
No adjusted gross income.....	89,454	26,348	85,706	6,462	26,062	107,712	1,464	400	1,818	996	(1)	2,881	996	(1)	(1)	(1)	30,290	60,684	105					
Under \$600.....	206,361	61,450	191,194	7,243	63,824	336,439	400	18,898	56,400	1,101	5,294	12,602	1,494	-	-	-	206,361	271,729	3,032					
\$600 under \$1,000.....	402,872	139,677	244,421	6,939	96,266	387,831	1,994	22,357	62,420	2,285	7,853	16,206	4,000	-	-	-	402,872	592,479	3,281					
\$1,000 under \$1,500.....	639,114	128,163	539,862	9,867	138,731	641,006	3,707	34,279	101,534	6,247	17,719	39,653	3,567	-	-	-	639,114	921,256	9,067					
\$1,500 under \$2,000.....	458,473	134,228	418,927	15,560	150,181	604,896	2,882	12,277	39,359	1,794	7,119	17,797	3,359	-	-	-	458,473	645,110	5,290					
\$2,000 under \$2,500.....	368,259	77,159	251,385	18,200	146,372	368,962	2,960	9,264	31,670	1,887	6,631	16,221	2,959	-	-	-	368,259	481,253	5,159					
\$2,500 under \$3,000.....	192,008	37,850	124,751	9,820	102,377	413,804	2,875	4,765	16,325	1,072	-	-	-	-	-	-	192,008	244,482	4,118					
\$3,000 under \$3,500.....	99,524	24,269	86,767	13,761	49,862	203,812	3,672	2,187	7,478	-	-	-	-	-	-	-	99,524	138,475	986					
\$3,500 under \$4,000.....	28,641	14,240	24,600	5,847	17,555	42,181	1,287	1,287	3,173	-	-	-	-	-	-	-	28,641	44,646	593					
\$4,000 under \$4,500.....	28,641	14,240	24,600	5,847	17,555	42,181	1,287	1,287	3,173	-	-	-	-	-	-	-	28,641	44,646	593					
\$4,500 under \$5,000.....	40,875	9,169	30,420	2,878	21,564	56,485	1,868	4,002	17,511	3,173	-	-	-	-	-	-	40,875	57,973	35					
Retains under \$5,000.....	4,016,868	987,878	3,111,497	143,458	1,086,781	4,393,538	35,917	163,092	470,135	25,536	84,279	203,791	33,653	-	-	-	4,016,868	5,679,447	51,369					
\$5,000 under \$10,000.....	1,086,132	462,138	1,487,834	99,584	291,570	1,390,663	20,925	24,971	62,906	7,721	23,088	63,101	16,823	-	-	-	1,086,132	2,311,812	5,739					
\$10,000 or more.....	508,478	199,193	653,636	55,772	177,097	730,665	6,510	6,510	15,503	1,766	11,496	31,132	8,064	-	-	-	508,478	1,111,672	6,228					

See text for description of the Sample and Limitations of the Data and "Explanation of Classifications and Items."
 * Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Table 26.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES

States	Number of returns	Number of joint returns	Adjusted gross income (less deficit) (Thousand dollars)	[Taxable and nontaxable returns]				Business, farm, and profession net profit and net loss		Net gain and net loss from sales of capital assets		Total domestic and foreign dividends received		Dividends (after exclusions)	
				Salaries and wages (net)		Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)
				Number of returns	Amount (Thousand dollars)										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States ¹	62,709,083	37,088,841	348,706,890	55,091,658	283,367,233	8,622,641	23,924,239	5,327,340	5,775,756	7,603,392	11,137,290	5,832,620	10,638,495		
Alabama.....	839,988	520,752	3,807,206	755,262	3,393,326	121,170	219,244	46,134	43,294	66,536	54,239	44,922	21,029	(1)	
Alaska.....	68,299	43,752	435,700	62,712	389,349	3,669	18,588	3,932	2,468	3,357	1,845	20,105	19,135		
Arizona.....	464,777	285,218	2,471,449	394,899	1,985,467	49,474	146,530	43,190	65,964	45,373	66,222	63,428	62,837		
Arkansas.....	464,486	313,772	1,989,597	405,677	1,531,150	106,297	213,958	27,045	35,292	28,621	31,618	22,206	29,838		
California.....	6,186,519	3,667,712	39,615,531	5,476,914	32,048,914	669,565	2,534,520	776,297	951,730	818,693	1,127,636	610,656	1,068,663		
Colorado.....	651,872	404,136	3,670,275	572,661	2,877,758	100,983	292,556	85,426	89,543	84,049	96,020	61,930	90,497		
Connecticut.....	1,007,574	582,521	6,536,792	907,664	5,276,786	86,727	373,128	93,540	112,557	179,198	368,575	144,227	356,905		
Delaware.....	1,685,127	1,020,770	8,480,466	1,416,646	6,414,272	220,273	568,554	194,564	242,798	235,626	433,753	188,024	417,489		
Florida.....	1,096,984	655,099	5,315,601	976,424	4,268,646	155,131	334,815	67,597	76,366	85,688	121,751	67,532	116,386		
Hawaii.....	243,803	129,017	1,328,945	224,250	1,117,781	22,772	74,140	22,231	23,779	29,014	26,612	17,530	24,568		
Idaho.....	217,343	138,468	1,006,944	181,678	769,384	56,949	118,116	27,022	27,656	32,029	430,129	235,562	408,366		
Illinois.....	3,806,093	2,173,843	23,433,240	3,360,341	21,913,826	480,603	1,615,417	338,200	378,035	485,741	738,183	377,342	705,988		
Indiana.....	1,590,690	994,466	8,665,270	1,393,264	7,119,121	275,310	692,236	125,417	97,538	149,960	174,979	108,345	165,517		
Iowa.....	947,277	591,740	4,511,567	704,350	3,071,661	286,116	762,181	188,522	104,331	111,351	99,700	80,101	92,962		
Kansas.....	746,554	489,665	3,809,665	599,435	2,805,564	189,450	505,052	95,624	69,645	84,240	74,426	59,373	68,782		
Kentucky.....	873,431	529,747	3,950,679	734,261	3,146,606	201,297	379,303	66,238	48,727	75,145	102,658	56,421	98,407		
Louisiana.....	856,931	507,448	4,209,435	766,522	3,388,758	116,993	225,073	52,539	81,118	63,881	81,328	47,406	76,781		
Maine.....	343,424	189,140	1,505,894	308,630	1,253,485	49,228	103,371	21,775	15,717	37,254	59,181	29,729	56,910		
Maryland.....	1,619,915	839,216	9,281,593	1,484,469	7,788,050	128,273	452,600	116,775	137,159	189,518	292,240	150,871	270,427		
Massachusetts.....	2,029,427	1,046,460	11,244,723	1,855,857	9,546,121	158,495	634,623	149,696	132,860	286,698	444,479	219,631	426,231		
Michigan.....	2,612,424	1,684,524	15,949,331	2,393,639	13,526,145	325,663	925,297	219,696	174,668	321,209	430,129	235,562	408,366		
Minnesota.....	1,191,577	707,357	6,090,277	977,433	4,854,858	245,214	513,589	174,189	100,033	147,226	162,392	113,589	153,171		
Mississippi.....	467,586	286,441	1,968,848	381,262	1,503,161	92,036	155,870	30,134	36,294	34,666	33,702	24,592	31,580		
Missouri.....	1,483,250	911,764	7,745,224	1,257,087	6,192,660	289,654	627,130	178,268	117,935	180,730	268,886	142,111	256,654		
Montana.....	229,443	135,468	1,030,932	184,857	763,630	52,540	124,626	38,456	24,760	34,079	23,786	24,544	21,815		
Nebraska.....	516,998	303,299	2,406,863	387,470	1,614,468	149,529	407,050	87,437	60,378	52,312	52,421	39,487	49,207		
Nevada.....	177,311	75,141	558,377	123,671	694,171	12,968	38,228	15,612	24,919	10,733	24,547	7,864	23,718		
New Hampshire.....	240,521	140,081	1,193,315	218,783	983,871	27,704	88,755	15,537	10,525	23,066	39,774	22,408	37,809		
New Jersey.....	2,386,607	1,376,243	14,925,316	2,159,889	12,534,564	204,072	863,680	198,469	170,067	376,974	486,598	306,639	461,625		
New Mexico.....	284,774	181,733	1,439,871	250,717	1,178,374	39,461	108,088	25,267	29,513	22,854	19,973	15,232	18,381		
New York.....	6,629,062	3,462,166	41,477,477	5,975,335	33,419,353	595,683	2,264,683	677,782	680,398	1,090,036	1,995,334	875,603	1,925,308		
North Carolina.....	1,353,614	756,255	5,960,224	1,179,616	4,870,984	240,036	801,895	72,289	66,620	100,920	148,666	77,300	142,693		
North Dakota.....	209,668	133,463	898,709	143,298	756,599	80,026	189,978	38,696	23,754	18,347	10,264	13,911	9,165		
Ohio.....	3,366,402	2,103,251	19,569,050	2,991,604	16,399,238	424,621	1,233,061	252,394	200,049	401,084	560,990	300,170	537,163		
Oklahoma.....	747,405	490,411	3,454,506	626,976	2,762,152	167,093	280,550	56,450	84,079	58,294	76,153	44,991	72,484		
Oregon.....	627,937	406,946	3,440,361	541,210	2,703,958	103,023	264,186	80,046	72,821	72,437	74,977	51,398	70,006		
Pennsylvania.....	4,021,286	2,351,897	21,758,381	3,608,211	18,153,553	412,777	1,767,170	302,056	241,843	508,026	850,810	461,186	816,937		
Rhode Island.....	124,778	72,311	452,431	294,766	1,356,451	27,071	105,886	22,061	22,450	43,468	70,398	34,494	67,559		
South Carolina.....	629,877	354,398	2,787,665	576,675	2,376,531	90,552	181,863	31,284	29,337	43,354	51,892	31,137	40,460		
South Dakota.....	231,397	145,682	950,256	163,949	639,303	83,492	176,974	36,403	29,778	29,401	15,907	21,935	16,971		
Tennessee.....	1,090,983	666,014	5,122,114	947,670	4,163,734	200,121	382,216	63,665	63,416	86,638	61,822	108,484	107,232		
Texas.....	3,020,113	1,961,113	15,439,497	2,627,281	12,237,916	544,332	2,188,382	258,740	411,770	264,004	383,909	189,820	334,870		
Utah.....	306,711	195,646	1,638,566	281,761	1,395,425	43,648	100,836	31,317	15,722	26,335	30,868	18,963	24,115		
Vermont.....	132,781	71,616	568,568	109,347	438,584	24,495	52,830	13,991	8,681	18,344	28,492	15,184	27,249		
Virginia.....	1,320,568	739,890	6,638,317	1,192,841	5,640,549	158,020	341,695	90,317	87,479	119,003	191,457	95,025	184,070		
Washington.....	1,018,594	633,176	6,012,075	900,930	4,896,776	141,723	444,857	118,188	76,892	120,170	115,553	81,391	107,232		
West Virginia.....	524,214	324,028	2,378,392	473,833	2,060,197	62,246	121,931	28,035	18,890	46,514	62,789	34,505	59,592		
Wisconsin.....	1,407,072	856,560	7,417,443	1,196,464	5,977,037	254,328	644,258	173,747	96,200	197,865	277,126	144,601	205,603		
Wyoming.....	116,361	72,075	586,244	101,032	452,973	23,926	46,221	16,689	12,623	15,981	19,283	12,038	18,167		
Other areas ²	200,280	106,218	811,726	153,757	678,680	2,341	1,620	24,221	22,226	40,604	59,127	33,808	56,902		

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data." and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 26.—SELECTED SOURCES OF INCOME, ADJUSTED GROSS INCOME, TAXABLE INCOME, AND INCOME TAX, BY STATES—Continued

States	[Taxable and nontaxable returns]												Income tax after credits	
	Interest received		Rent net income and net loss		Royalty net income and net loss		Partnership net profit and net loss		Taxable income					
	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)	Number of returns	Amount (Thousand dollars)		
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)		
United States ¹	14,742,441	7,162,838	5,963,684	2,876,744	429,369	513,367	1,956,304	9,343,654	50,564,957	195,367,361	50,099,145	44,892,879		
Alabama.....	120,910	52,525	97,153	34,288	2,355	736	19,602	126,445	635,938	1,959,560	633,355	435,818		
Alaska.....	9,433	4,083	7,210	2,544	(2)	(2)	3,081	14,839	38,173	269,916	57,871	60,439		
Arizona.....	98,684	69,668	46,326	27,280	3,627	3,432	16,007	73,089	355,476	1,309,347	353,218	298,620		
Arkansas.....	53,795	28,620	29,728	33,286	6,716	6,757	15,877	89,927	338,304	964,300	335,442	216,906		
California.....	1,608,183	1,012,132	702,682	250,780	40,179	48,629	235,762	1,168,862	5,167,025	22,843,830	5,109,058	5,281,491		
Colorado.....	192,762	96,722	77,501	37,242	9,756	14,625	26,751	119,685	532,615	2,024,339	527,879	456,384		
Connecticut.....	326,275	163,978	109,546	43,171	(3)	(3)	135,101	879,199	3,997,914	7,974,086	2,002,992	1,630,920		
Delaware.....	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		
Florida.....	434,359	324,383	174,164	79,877	4,060	3,649	51,884	211,402	1,247,330	4,318,026	1,228,343	1,001,696		
Georgia.....	155,956	71,818	91,298	57,401	(2)	(2)	32,178	150,774	822,501	2,730,241	818,252	616,397		
Hawaii.....	72,206	19,485	22,561	19,927	(2)	(2)	7,555	26,513	203,732	738,970	202,125	166,540		
Idaho.....	52,100	27,148	24,591	14,053	(2)	(2)	9,119	37,422	166,552	510,774	163,110	107,972		
Illinois.....	886,523	423,932	402,139	227,836	27,166	17,904	124,821	642,895	3,207,819	14,109,680	3,180,113	3,305,835		
Indiana.....	312,639	135,390	140,506	73,133	6,233	6,222	40,004	179,892	1,284,631	4,971,506	1,270,842	1,110,820		
Iowa.....	232,194	115,578	109,342	71,901	2,449	2,157	50,348	221,794	716,861	2,351,834	695,684	507,957		
Kansas.....	163,736	70,649	115,673	104,947	23,599	19,863	26,592	124,571	967,521	2,031,912	559,261	449,553		
Kentucky.....	135,124	59,101	76,302	44,851	3,100	3,073	18,479	128,722	633,637	2,037,640	628,865	450,528		
Louisiana.....	122,355	65,730	87,550	76,702	25,552	57,931	27,444	135,820	643,043	2,150,130	638,365	502,156		
Maine.....	71,667	29,477	24,988	4,415	188	555	6,766	22,438	277,164	768,484	276,343	167,026		
Maryland ²	364,669	181,399	112,883	74,561	3,484	2,279	31,961	183,174	1,348,239	5,422,407	1,337,665	1,251,715		
Massachusetts.....	507,767	223,907	201,508	33,560	(2)	(2)	30,452	155,466	7,735,856	6,528,737	1,721,858	1,493,001		
Michigan.....	672,269	284,471	228,251	83,077	11,021	5,720	72,179	353,610	2,184,908	9,158,825	2,170,141	2,107,032		
Minnesota.....	307,093	141,623	101,853	46,738	3,380	1,920	45,657	193,170	922,849	3,166,196	907,135	707,241		
Mississippi.....	55,660	33,601	27,085	22,867	9,751	8,439	17,913	91,999	299,826	849,861	297,050	188,684		
Missouri.....	318,781	142,033	154,768	83,926	6,177	4,456	46,923	217,204	1,178,709	4,273,669	1,165,797	986,019		
Montana.....	44,826	24,712	32,013	15,237	3,250	3,605	12,013	41,133	172,715	552,284	170,617	119,110		
Nebraska.....	110,326	51,251	81,167	75,814	7,106	2,821	18,479	112,338	392,319	1,323,854	383,421	291,282		
Nevada.....	27,726	22,248	11,681	11,200	(3)	(3)	6,839	31,327	114,732	526,584	113,994	125,195		
New Hampshire.....	62,612	26,971	21,371	7,981	(2)	(2)	3,939	15,180	201,997	656,639	200,997	141,491		
New Jersey.....	585,033	251,410	202,992	55,187	2,424	3,362	63,689	330,736	2,019,560	8,815,612	2,007,448	2,027,691		
New Mexico.....	45,101	28,912	32,077	20,310	5,857	7,994	9,699	33,912	209,917	734,472	208,691	163,859		
New York.....	2,082,537	1,036,145	490,168	144,144	11,139	11,686	228,164	1,242,027	5,633,627	24,009,375	5,591,081	5,798,748		
North Carolina.....	184,852	77,298	97,122	58,892	(2)	(2)	38,295	165,485	961,378	2,897,247	957,740	641,511		
North Dakota.....	46,878	19,199	28,906	19,976	4,466	9,765	10,805	38,238	145,789	423,537	104,243	89,226		
Ohio.....	863,635	387,216	310,728	174,913	10,228	7,271	80,243	350,654	2,811,656	11,259,183	2,789,309	2,557,600		
Oklahoma.....	117,416	61,694	93,625	58,947	37,092	33,577	25,182	104,485	542,081	1,784,389	536,866	407,295		
Oregon.....	200,237	93,017	68,499	29,426	1,775	244	26,550	139,459	507,402	1,686,813	501,730	417,867		
Rhode Island.....	859,641	330,540	294,105	105,096	5,182	5,182	99,486	480,623	3,364,078	12,170,250	3,338,951	2,775,745		
Rhode Island.....	91,676	40,520	36,342	8,262	(2)	(2)	6,438	27,485	272,457	937,486	271,273	214,739		
South Carolina.....	76,798	34,008	45,135	26,804	(2)	(2)	16,244	71,310	465,216	1,347,001	463,171	292,472		
South Dakota.....	52,402	22,323	30,371	22,688	(2)	(2)	9,693	32,534	154,332	453,896	150,326	96,322		
Tennessee.....	191,628	73,581	87,711	53,674	(2)	(2)	37,336	188,790	796,103	2,675,736	790,999	612,505		
Texas.....	546,976	276,358	353,836	196,743	109,197	197,892	118,300	509,317	2,280,338	8,448,483	2,261,794	1,973,152		
Utah.....	69,975	31,502	22,419	7,326	(2)	(2)	9,342	38,472	246,488	835,633	244,716	182,351		
Vermont.....	35,317	16,996	16,462	6,227	(2)	(2)	3,628	8,874	97,145	283,431	95,973	61,731		
Virginia.....	223,279	101,399	93,370	52,296	2,641	1,458	31,242	134,362	1,035,872	3,627,559	1,029,139	813,322		
Washington.....	156,647	147,256	108,848	58,838	4,344	1,956	56,800	196,352	859,341	3,510,130	851,037	781,396		
West Virginia.....	73,928	26,290	49,779	22,471	1,684	1,684	14,394	36,423	394,725	1,246,347	392,651	272,899		
Wisconsin.....	433,648	169,026	165,440	73,571	(2)	(2)	41,824	174,115	1,120,497	4,055,033	1,104,991	895,724		
Wyoming.....	30,064	16,601	14,846	10,390	3,566	4,371	5,457	17,476	92,897	332,048	91,035	73,841		
Other areas ²	51,354	26,332	14,116	4,953	(2)	(2)	3,255	5,188	123,394	426,899	117,868	94,314		

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹Includes data for "Other areas" described in footnote 5.²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.³Estimate is not shown separately because a large proportion of the high income returns for the Wilmington (Delaware) District Office were missing from the Statistics of Income sample. Delaware data are, however, included in the national totals.⁴Includes data for the District of Columbia.⁵Returns of bona fide residents of Puerto Rico, whether U. S. citizens or aliens, and U. S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 27.—RETURNS WITH SELF-EMPLOYMENT TAX—ADJUSTED GROSS INCOME AND SELF-EMPLOYMENT TAX, BY STATES

(Taxable and nontaxable returns)

States	Number of returns with self-employment tax	Adjusted gross income (less deficit) (Thousand dollars)	Self-employment tax (Thousand dollars)	States	Number of returns with self-employment tax	Adjusted gross income (less deficit) (Thousand dollars)	Self-employment tax (Thousand dollars)	States	Number of returns with self-employment tax	Adjusted gross income (less deficit) (Thousand dollars)	Self-employment tax (Thousand dollars)
(1)	(2)	(3)		(1)	(2)	(3)		(1)	(2)	(3)	
United States ¹ ...	6,673,183	42,939,001	888,718	Louisiana.....	91,034	549,098	10,922	Ohio.....	397,563	2,042,466	41,615
Alabama.....	90,585	483,034	9,977	Maine.....	177,313	1,771,333	4,287	Oklahoma.....	116,364	630,086	13,765
Alaska.....	6,281	51,037	993	Maryland ²	100,928	834,922	14,069	Oregon.....	78,100	552,329	11,384
Arizona.....	35,313	282,204	5,237	Massachusetts.....	127,678	994,578	18,385	Pennsylvania.....	345,019	2,740,582	47,456
Arkansas.....	84,491	386,417	9,281	Michigan.....	227,348	1,591,242	32,448	Rhode Island.....	24,603	159,159	3,539
California.....	324,149	4,662,521	82,284	Minnesota.....	198,239	925,596	23,568	South Carolina.....	71,010	361,608	7,998
Colorado.....	82,764	597,168	11,467	Mississippi.....	71,567	341,992	7,788	South Dakota.....	67,418	288,954	7,976
Connecticut.....	70,293	593,913	11,705	Missouri.....	213,828	1,138,346	25,582	Tennessee.....	149,104	747,115	15,696
Delaware.....	35,313	1,077,472	55,409	Montana.....	41,200	228,510	5,418	Texas.....	2,412,951	47,224	97,244
Florida.....	167,673	1,096,601	21,920	Nebraska.....	126,049	652,343	16,776	Utah.....	29,988	200,284	4,013
Georgia.....	121,049	662,488	14,272	Nevada.....	11,428	111,470	1,742	Vermont.....	17,534	84,748	1,972
Hawaii.....	15,780	131,262	2,168	New Hampshire.....	22,186	135,709	2,001	Virginia.....	121,838	690,697	13,840
Idaho.....	41,512	219,351	5,126	New Jersey.....	182,737	1,396,646	28,278	Washington.....	105,009	799,290	15,386
Illinois.....	378,149	2,753,472	55,409	New Mexico.....	27,745	196,870	3,971	West Virginia.....	44,254	221,273	4,883
Indiana.....	187,631	1,107,267	24,439	New York.....	504,080	4,235,874	77,250	Wisconsin.....	194,212	1,011,043	24,814
Iowa.....	233,735	1,180,592	31,331	North Carolina.....	198,891	892,421	20,507	Wyoming.....	16,246	103,092	2,158
Kansas.....	146,532	838,971	19,411	North Dakota.....	65,211	284,033	8,107	Other areas ³	10,131	21,772	1,633
Kentucky.....	149,048	669,157	15,510								

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." NOTE: Detail may not add to total because of rounding.
¹Includes data for "Other areas" described in footnote 4.
²Estimate is not shown separately because a large proportion of the high income returns for the Wilmington (Delaware) District Office were missing from the Statistics of Income sample. Delaware data are, however, included in the national totals.
³Includes data for the District of Columbia.
⁴Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

Table 28.—RETURNS WITH ITEMIZED DEDUCTIONS—ADJUSTED GROSS INCOME, AND ITEMIZED DEDUCTIONS BY TYPE, BY STATES

States	Number of returns with itemized deductions	Adjusted gross income (Thousand dollars)	Total (Thousand dollars)	Contributions (Thousand dollars)	Interest paid (Thousand dollars)	Taxes (Thousand dollars)	Medical and dental expense (Thousand dollars)	Other deductions (Thousand dollars)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States ¹	26,455,432	212,774,754	41,685,590	25,148,206	7,519,578	20,599,122	10,281,080	26,050,737
Alabama.....	359,424	2,499,673	487,235	343,998	101,169	126,919	355,285	139,956
Alaska.....	20,077	203,881	35,986	18,974	5,568	16,438	10,022	19,876
Arizona.....	214,608	1,694,783	351,584	193,291	48,062	188,025	107,013	212,538
Arkansas.....	163,338	1,082,027	207,603	150,402	47,120	131,372	97,853	160,893
California.....	28,928,793	6,024,487	1,135,786	792,923	2,763,633	1,666,821	3,296,963	1,901,923
Colorado.....	243,748	2,431,006	490,298	283,099	79,507	251,465	136,877	324,901
Connecticut.....	398,117	3,747,581	689,597	386,443	131,052	321,427	174,419	393,284
Delaware.....	35,313	1,077,472	55,409	24,439	11,467	25,582	16,776	23,568
Florida.....	835,994	5,811,682	1,309,859	785,798	216,391	689,599	401,303	825,348
Georgia.....	3,211,543	641,970	402,664	126,991	350,760	170,504	426,444	176,621
Hawaii.....	74,460	706,887	135,908	71,887	68,498	50,353	74,260	49,360
Idaho.....	73,708	526,696	97,936	62,767	56,119	28,789	29,463	32,741
Illinois.....	1,461,373	13,030,541	2,403,817	1,395,265	447,729	1,078,368	588,373	1,441,618
Indiana.....	438,991	3,668,101	622,660	389,283	120,095	355,411	200,742	428,615
Iowa.....	365,742	2,542,943	465,198	350,949	82,174	245,356	116,878	358,816
Kansas.....	288,171	2,227,804	410,370	265,890	75,793	212,181	99,813	282,180
Kentucky.....	287,848	2,013,106	381,861	244,313	73,518	230,997	97,736	282,848
Louisiana.....	209,270	2,252,827	429,782	287,330	85,557	261,297	136,561	301,423
Maine.....	113,115	703,855	137,129	106,330	20,193	86,903	30,527	111,591
Maryland ²	593,313	5,316,769	970,997	575,429	172,400	479,625	260,360	584,111
Massachusetts.....	865,339	7,048,721	1,360,707	844,039	233,400	692,799	275,267	832,915
Michigan.....	1,197,409	9,929,162	1,772,966	1,144,665	311,777	983,543	487,836	1,194,415
Minnesota.....	513,152	3,709,727	805,376	497,093	138,169	381,261	189,120	499,144
Pennsylvania.....	1,645,179	12,490,716	2,373,401	1,599,884	494,210	1,256,292	515,107	1,631,466
Rhode Island.....	128,714	929,654	173,852	125,560	39,137	97,478	37,878	127,167
South Carolina.....	253,313	390,936	231,291	78,951	199,026	130,573	29,322	87,824
South Dakota.....	67,903	443,110	80,933	64,063	15,398	43,454	16,594	64,679
Tennessee.....	427,577	3,015,831	574,974	396,326	135,112	345,062	143,530	422,803
Texas.....	1,072,486	8,356,183	1,564,230	967,266	329,608	892,268	476,613	1,042,326
Utah.....	147,644	1,099,171	220,797	136,411	47,293	119,223	67,701	145,513
Vermont.....	46,872	316,063	62,468	44,468	10,573	34,045	15,672	26,308
Virginia.....	462,875	3,767,132	693,995	434,487	141,899	377,542	203,526	451,509
Washington.....	449,865	3,471,431	629,284	380,910	89,139	362,842	200,204	423,128
West Virginia.....	98,070	769,153	137,694	86,443	26,313	75,624	39,660	96,787
Wisconsin.....	493,951	3,977,826	768,992	643,800	120,473	343,974	163,824	485,513
Wyoming.....	31,227	274,022	72,220	30,416	7,562	26,872	16,635	33,414
Other areas ³	3,359	251,193	95,126	27,342	16,831	18,428	15,179	21,139

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms." NOTE: Detail may not add to total because of rounding.
¹Includes data for "Other areas" described in footnote 4.
²Estimate is not shown separately because a large proportion of the high income returns for the Wilmington (Delaware) District Office were missing from the Statistics of Income sample. Delaware data are, however, included in the national totals.
³Includes data for the District of Columbia.
⁴Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 29.—DEDUCTION FOR TAXES BY TYPES OF TAX AND BY STATES
[Taxable and nontaxable returns]

States	Taxes deducted								
	Total		Real estate taxes		State and local sales taxes		State income taxes		All other taxes
	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)	Number of returns	Amount of deduction (Thousand dollars)	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
United States ¹	26,050,737	13,051,518	18,435,346	5,073,471	21,875,668	2,683,729	12,865,159	2,260,026	3,034,133
Alabama.....	355,285	139,956	225,253	17,767	348,751	46,606	266,754	24,548	51,035
Alaska.....	19,876	12,074	11,766	2,617	14,993	1,947	16,606	4,902	2,608
Arizona.....	212,538	107,766	156,266	43,825	202,972	35,271	166,838	10,464	18,206
Arkansas.....	160,883	57,853	100,010	10,887	153,942	21,160	73,973	11,238	14,568
California.....	3,256,963	1,901,910	2,142,366	669,401	3,101,374	510,998	2,200,200	255,331	466,184
Colorado.....	302,439	164,901	220,706	57,970	294,817	38,595	247,184	41,255	27,066
Connecticut.....	393,284	228,666	339,142	129,121	365,960	42,393	26,796	10,739	42,410
Delaware.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Florida.....	825,548	291,971	541,160	102,755	776,556	58,232	32,031	4,658	125,924
Georgia.....	426,444	174,622	327,590	43,496	416,766	54,548	263,350	36,482	40,098
Hawaii.....	74,260	49,360	53,952	9,970	69,489	13,016	65,164	18,476	7,896
Idaho.....	71,749	25,463	49,602	8,561	20,424	1,520	64,248	10,237	5,148
Illinois.....	1,441,618	747,475	1,048,056	354,134	1,404,408	257,931	58,251	6,569	128,825
Indiana.....	428,453	173,196	351,434	77,681	58,206	4,183	376,218	42,634	48,689
Iowa.....	356,616	146,303	248,953	55,391	345,974	36,389	257,772	25,048	31,456
Kansas.....	282,180	134,482	213,291	52,514	273,888	34,255	225,408	18,257	29,448
Kentucky.....	262,848	122,210	192,597	27,539	254,174	29,288	215,412	28,447	36,928
Louisiana.....	301,423	79,775	143,281	12,907	292,352	40,842	92,720	10,401	15,628
Maine.....	111,590	49,122	83,718	19,666	99,746	7,291	1,449	379	23,384
Maryland ²	584,111	325,390	459,454	139,466	537,088	48,668	475,575	83,032	54,245
Massachusetts.....	852,915	549,877	652,874	267,362	237,748	23,458	728,480	123,609	135,242
Michigan.....	1,194,415	626,442	938,726	255,936	1,170,125	245,799	62,743	6,222	116,484
Minnesota.....	499,144	264,479	386,411	116,872	220,769	13,662	446,663	87,596	46,347
Mississippi.....	201,417	74,297	123,742	12,136	194,331	28,494	35,615	6,612	27,052
Missouri.....	602,241	278,297	445,148	97,127	581,060	65,713	479,011	42,653	72,796
Montana.....	59,202	22,468	40,621	9,834	21,281	1,322	50,209	6,461	4,847
Nebraska.....	127,277	47,065	102,740	28,515	48,703	3,186	6,706	506	14,856
Nevada.....	47,412	20,709	31,456	7,767	45,815	6,045	5,276	1,117	5,785
New Hampshire.....	68,437	29,086	56,859	17,859	15,913	1,268	15,079	1,803	8,137
New Jersey.....	1,115,945	554,691	832,480	353,613	496,806	37,063	150,221	33,414	130,625
New Mexico.....	110,183	37,592	73,062	9,737	106,562	12,991	91,503	6,258	8,605
New York.....	3,477,255	2,147,537	1,812,260	783,947	2,785,922	234,565	2,947,962	820,494	308,516
North Carolina.....	565,878	250,036	426,734	55,239	548,110	53,176	484,429	81,330	60,290
North Dakota.....	73,082	26,278	40,483	9,776	67,778	5,584	46,438	3,681	7,229
Ohio.....	1,297,008	574,923	1,053,715	250,169	1,249,690	126,613	75,164	6,801	191,300
Oklahoma.....	331,818	125,369	168,492	21,530	315,414	29,810	247,898	19,443	54,576
Oregon.....	258,103	136,769	194,632	51,459	95,678	5,864	228,754	60,757	18,679
Pennsylvania.....	1,631,466	805,296	1,291,023	313,307	1,551,339	183,581	201,259	20,321	288,094
Rhode Island.....	127,167	63,474	100,981	29,969	116,791	12,231	11,862	930	20,336
South Carolina.....	252,322	87,824	185,835	13,658	248,191	28,767	185,562	22,090	23,310
South Dakota.....	64,679	24,257	44,457	12,478	59,132	4,413	2,876	293	7,070
Tennessee.....	422,803	149,109	300,463	47,109	412,731	47,493	38,667	6,329	48,176
Texas.....	1,042,326	320,407	782,877	199,475	956,305	63,319	41,860	3,665	93,525
Utah.....	145,513	64,191	102,215	19,319	140,849	22,318	122,987	11,301	11,256
Vermont.....	45,672	26,308	34,953	10,684	10,684	739	39,252	7,552	8,583
Virginia.....	451,509	183,967	340,204	58,616	114,515	6,149	376,625	60,052	59,141
Washington.....	423,128	188,952	344,593	57,028	413,714	93,158	27,894	3,134	35,638
West Virginia.....	96,787	35,364	75,731	7,831	93,025	11,406	77,420	5,961	10,170
Wisconsin.....	485,913	344,340	405,647	144,793	421,119	26,088	455,792	137,433	35,514
Wyoming.....	33,414	17,146	24,706	4,369	31,920	3,229	1,193	173	3,175
Other areas ³	23,139	9,785	9,443	2,813	12,171	1,231	6,465	1,504	6,237

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹Includes data for "Other areas" described in footnote 4.²Estimate is not shown separately because a large proportion of the high income returns for the Wilmington (Delaware) District Office were missing from the Statistics of Income sample. Delaware data are, however, included in the national totals.³Includes data for the District of Columbia.⁴Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 30.—NUMBER OF RETURNS AND EXEMPTIONS BY TYPE, BY STATES
(Taxable and nontaxable returns)

States	Number of returns	Total number of exemptions	Exemptions for—								
			Number of personal exemptions	Taxpayers				Dependents			
				Age 65 or over		Blindness		Sons and daughters		All other	
				Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
United States ¹	62,709,083	179,823,838	100,804,733	5,599,821	7,153,438	106,457	110,239	28,346,748	66,500,704	4,160,491	5,249,715
Alabama.....	839,198	2,556,793	1,403,126	46,566	55,176	(2)	794	441,661	989,853	83,117	107,842
Alaska.....	68,299	199,619	109,659	(5)	25,829	(2)	(2)	31,539	84,208	3,632	3,868
Arizona.....	444,777	1,348,555	730,107	33,309	42,488	(2)	(2)	211,885	520,106	40,743	55,156
Arkansas.....	484,080	1,431,567	798,386	31,044	41,509	(2)	(2)	240,502	522,222	51,169	65,614
California.....	6,186,519	17,514,892	9,858,848	515,236	652,819	15,280	16,277	2,795,917	6,514,853	349,297	472,093
Colorado.....	651,871	1,885,184	1,052,365	54,906	70,692	(2)	(2)	305,336	731,757	23,215	29,800
Connecticut.....	1,007,534	2,768,094	1,603,894	99,110	128,984	(2)	1,934	416,730	978,922	47,601	54,356
Delaware.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Florida.....	1,685,127	4,897,051	2,788,957	198,720	288,952	(2)	(2)	761,874	1,703,183	133,633	173,740
Georgia.....	1,096,984	3,242,957	1,807,723	69,132	85,633	(2)	(2)	535,769	1,218,715	101,331	129,493
Hawaii.....	243,805	692,727	374,706	11,191	13,370	(2)	(2)	110,362	276,848	23,634	27,671
Idaho.....	217,243	662,707	356,389	20,793	25,829	(2)	(2)	100,593	269,397	7,143	11,095
Illinois.....	3,806,569	10,643,785	6,032,477	374,642	433,396	6,293	6,326	1,616,046	3,841,543	227,501	280,043
Indiana.....	1,590,890	4,698,631	2,609,458	155,419	204,937	(2)	(2)	744,168	1,790,456	70,145	90,102
Iowa.....	947,277	2,833,846	1,544,200	123,523	163,703	(2)	(2)	426,064	1,079,038	37,864	45,331
Kansas.....	746,554	2,263,814	1,238,634	90,690	122,551	1,474	1,474	352,646	859,398	31,057	41,757
Kentucky.....	873,413	2,547,434	1,437,187	76,634	95,819	(2)	(2)	420,060	938,585	59,231	74,645
Louisiana.....	856,931	2,687,728	1,424,884	48,468	60,785	(2)	(2)	412,348	1,112,348	63,844	88,291
Maine.....	343,024	960,457	556,640	29,576	35,531	(2)	(2)	151,844	349,743	17,359	20,541
Maryland.....	1,619,915	4,471,546	2,504,900	125,482	199,668	2,898	2,898	696,093	1,631,084	136,684	174,000
Massachusetts.....	2,029,442	5,338,186	3,108,874	199,575	250,463	4,577	4,577	793,062	1,868,228	87,731	106,042
Michigan.....	2,615,416	7,880,468	4,304,873	205,537	256,734	5,894	6,382	1,265,413	3,148,143	122,216	144,332
Minnesota.....	1,191,577	3,584,535	1,911,498	126,550	161,463	(2)	(2)	546,216	1,441,504	54,778	67,760
Nevada.....	447,586	1,408,667	753,460	29,490	38,598	(2)	(2)	242,849	554,490	43,408	61,568
Missouri.....	1,483,258	4,233,931	2,399,655	161,298	207,477	4,445	4,546	661,561	1,531,605	76,438	90,650
Montana.....	229,443	669,988	366,659	28,002	35,509	(2)	(2)	101,712	261,186	5,727	9,536
Nebraska.....	156,998	4,454,694	820,974	70,497	93,793	(2)	(2)	209,205	515,367	20,626	24,324
Nevada.....	137,051	377,882	212,193	8,027	9,866	(2)	(2)	62,206	146,630	7,787	9,192
New Hampshire.....	242,521	673,597	386,288	21,228	26,968	(2)	(2)	109,996	256,195	(2)	(2)
New Jersey.....	2,386,667	6,653,192	3,792,376	212,802	278,268	4,169	4,169	1,047,567	2,367,011	196,404	231,368
New Mexico.....	284,079	911,668	466,506	18,719	24,892	(2)	(2)	143,509	388,187	23,158	31,913
New York.....	6,629,260	17,741,358	10,205,065	655,957	834,748	11,929	12,057	2,664,342	5,855,717	191,897	233,777
North Carolina.....	1,353,694	4,042,559	2,195,832	78,156	101,305	(2)	(2)	689,545	1,534,951	143,413	209,021
North Dakota.....	209,068	676,238	343,917	26,445	35,498	(2)	(2)	102,743	287,344	7,954	8,750
Ohio.....	3,360,412	9,873,240	5,515,367	323,541	428,303	(2)	(2)	1,557,846	3,730,840	154,796	194,525
Oklahoma.....	747,105	2,122,657	1,237,801	68,610	89,363	(2)	(2)	348,337	746,263	34,725	48,688
Oregon.....	627,907	1,824,226	1,035,249	61,529	81,461	(2)	(2)	283,129	681,645	21,978	23,317
Pennsylvania.....	4,021,286	11,320,854	6,435,534	323,067	419,453	3,746	3,746	1,788,802	4,164,925	257,895	297,201
Rhode Island.....	326,278	833,963	504,628	28,197	39,784	(2)	(2)	120,321	273,634	14,993	17,387
South Carolina.....	629,877	1,870,143	1,027,330	27,269	34,074	(2)	(2)	313,995	728,465	75,599	99,965
South Dakota.....	231,397	724,209	378,783	29,778	41,150	(2)	(2)	104,970	285,369	13,467	17,606
Tennessee.....	1,090,583	3,177,711	1,813,022	72,970	93,340	(2)	(2)	527,282	1,154,369	91,553	115,403
Texas.....	3,020,013	8,986,284	4,980,263	224,769	283,763	5,694	6,438	1,475,470	3,418,353	215,513	297,466
Utah.....	306,711	967,206	502,272	19,570	25,500	(2)	(2)	137,021	427,622	9,062	11,347
Vermont.....	132,781	380,167	206,578	18,468	22,449	(2)	(2)	53,294	143,918	6,595	7,223
Virginia.....	1,320,568	3,726,020	2,103,607	87,046	107,240	2,428	2,528	609,978	1,347,517	120,813	165,131
Washington.....	1,018,194	2,924,875	1,652,157	96,916	121,775	2,111	2,111	464,461	1,110,309	31,716	38,521
West Virginia.....	524,214	1,581,071	868,756	39,115	53,363	(2)	(2)	297,967	612,688	34,925	45,410
Wisconsin.....	1,497,472	4,148,698	2,283,014	160,636	214,540	(2)	(2)	604,775	1,593,478	47,097	55,746
Wyoming.....	116,361	333,188	188,537	13,018	16,437	(2)	(2)	21,619	120,656	7,103	7,454
Other areas ²	200,280	598,906	321,574	10,156	13,044	(2)	(2)	99,535	244,420	15,174	19,281

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

¹Includes data for "Other areas" described in footnote 2.

²Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

³Estimate is not shown separately because a large proportion of the high income returns for the Wilmington (Delaware) District Office were missing from the Statistics of Income sample. Delaware data are, however, included in the national totals.

⁴Includes data for the District of Columbia.

⁵Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

NOTE: Detail may not add to total because of rounding.

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)			Number of returns	Amount (Thousand dollars)	
Alabama								
Grand total.....	839,198	520,552	3,967,236	2,556,793	2,500,823	635,938	1,959,560	435,818
Taxable returns, total.....	633,353	412,527	3,641,263	1,853,192	1,824,653	633,353	1,956,813	435,818
Under \$1,000.....	21,959	-	18,420	21,959	21,959	21,959	3,203	640
\$1,000 under \$2,000.....	66,796	6,663	100,405	84,842	83,157	66,796	36,894	7,277
\$2,000 under \$3,000.....	78,353	32,299	197,491	161,332	158,389	78,353	72,498	14,372
\$3,000 under \$4,000.....	82,891	47,877	286,914	216,463	213,117	82,891	115,722	23,358
\$4,000 under \$5,000.....	74,765	52,892	333,349	246,346	241,326	74,765	135,056	27,103
\$5,000 under \$6,000.....	77,929	62,143	428,978	277,432	274,964	77,929	189,409	38,115
\$6,000 under \$7,000.....	58,045	50,203	377,099	212,305	209,563	58,045	186,800	37,750
\$7,000 under \$8,000.....	52,843	46,179	302,005	195,217	192,843	52,843	207,212	42,601
\$8,000 under \$9,000.....	32,154	29,971	272,255	123,416	121,945	32,154	154,410	31,303
\$9,000 under \$10,000.....	23,409	20,928	220,904	77,384	75,391	23,409	139,011	28,911
\$10,000 under \$11,000.....	17,472	16,193	183,140	63,699	62,735	17,472	115,190	24,032
\$11,000 under \$12,000.....	10,662	10,488	121,954	38,060	37,401	10,662	80,392	16,872
\$12,000 under \$13,000.....	8,071	7,697	100,870	28,158	27,865	8,071	67,904	14,490
\$13,000 under \$14,000.....	5,318	71,835	71,835	19,426	19,180	5,318	49,056	10,651
\$14,000 under \$15,000.....	4,668	4,997	67,363	18,145	17,810	4,668	46,346	10,150
\$15,000 under \$20,000.....	9,001	8,684	153,065	33,353	32,597	9,001	109,639	25,239
\$20,000 under \$25,000.....	3,298	3,106	72,690	12,721	12,391	3,298	55,321	13,731
\$25,000 under \$50,000.....	4,673	4,453	156,234	18,860	18,234	4,673	123,632	37,717
\$50,000 under \$100,000.....	883	822	3,467	3,467	3,261	883	46,833	19,611
\$100,000 under \$150,000.....	104	99	12,372	402	345	104	10,206	5,230
\$150,000 under \$200,000.....	32	26	5,599	109	94	32	4,740	2,555
\$200,000 under \$500,000.....	21	19	5,591	76	69	21	4,299	2,428
\$500,000 under \$1,000,000.....	6	5	3,560	20	17	6	3,040	1,682
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	205,845	108,025	325,973	703,601	676,170	2,585	2,747	-
No adjusted gross income.....	5,012	3,978	12,225	14,902	13,350	-	-	-
Under \$1,000.....	70,913	20,387	35,998	127,111	119,972	-	-	-
\$1,000 under \$2,000.....	55,631	28,510	77,890	172,827	162,044	-	-	-
\$2,000 under \$3,000.....	40,380	27,973	99,945	182,873	176,524	-	-	-
\$3,000 under \$4,000.....	25,730	17,364	76,506	124,217	123,693	2,160	912	-
\$4,000 under \$5,000.....	7,620	7,240	33,947	59,304	52,710	-	-	-
\$5,000 or more.....	3,559	2,973	22,912	28,067	27,877	425	1,835	-
Returns under \$5,000.....	527,050	244,783	3,241,641	1,406,476	1,366,241	326,924	364,285	72,750
Returns \$5,000 under \$10,000.....	247,803	214,255	1,711,683	913,388	902,150	244,760	878,144	178,680
Returns \$10,000 or more.....	64,345	61,504	1,713,912	236,929	232,432	64,254	717,131	184,388
Alaska								
Grand total.....	68,299	41,053	3,435,721	199,619	197,732	58,173	269,916	60,439
Taxable returns, total.....	57,871	36,001	424,294	165,700	165,229	57,871	269,731	60,439
Under \$1,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
\$1,000 under \$2,000.....	7,198	(4)	10,918	8,847	8,847	7,198	4,180	839
\$2,000 under \$3,000.....	4,314	1,751	10,676	8,550	8,550	4,314	3,903	780
\$3,000 under \$4,000.....	4,797	2,842	16,304	11,457	11,457	4,797	7,713	1,562
\$4,000 under \$5,000.....	5,244	3,137	23,267	16,988	16,988	5,244	10,156	2,072
\$5,000 under \$6,000.....	4,012	2,013	21,683	12,788	12,788	4,012	11,835	2,511
\$6,000 under \$7,000.....	4,073	3,121	26,435	11,824	11,824	4,073	14,976	3,085
\$7,000 under \$8,000.....	4,213	3,098	31,095	14,289	14,289	4,213	17,775	3,700
\$8,000 under \$9,000.....	3,672	3,215	31,194	12,901	12,901	(4)	(4)	3,964
\$9,000 under \$10,000.....	3,772	2,886	36,163	10,003	9,801	3,772	26,175	5,801
\$10,000 under \$11,000.....	3,082	2,710	32,372	11,269	11,202	3,082	21,352	4,547
\$11,000 under \$12,000.....	2,746	2,543	31,499	10,612	10,547	2,746	20,950	4,469
\$12,000 under \$13,000.....	1,791	1,423	22,428	6,016	5,984	1,791	15,830	3,565
\$13,000 under \$14,000.....	1,501	1,397	20,278	6,111	6,111	1,501	13,754	2,982
\$14,000 under \$15,000.....	1,718	1,620	24,953	6,894	6,860	1,718	17,810	4,015
\$15,000 under \$20,000.....	2,765	2,633	26,779	10,287	10,254	2,765	24,602	7,950
\$20,000 under \$25,000.....	853	850	18,812	3,263	3,225	853	14,806	3,695
\$25,000 under \$50,000.....	411	404	13,998	1,854	1,854	411	11,251	3,426
\$50,000 under \$100,000.....	58	58	3,640	248	248	58	3,048	1,223
\$100,000 under \$150,000.....	2	2	237	7	7	2	218	97
\$150,000 under \$200,000.....	-	-	-	-	-	-	-	-
\$200,000 under \$500,000.....	1	1	259	-	-	1	249	119
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	10,428	5,052	311,427	33,919	32,503	(4)	(4)	-
No adjusted gross income.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
Under \$1,000.....	4,286	(4)	1,602	6,482	5,469	-	-	-
\$1,000 under \$2,000.....	-	-	-	-	-	-	-	-
\$2,000 under \$3,000.....	-	-	-	-	-	-	-	-
\$3,000 under \$4,000.....	5,544	3,833	13,339	25,680	25,277	(4)	(4)	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	33,629	13,379	373,896	81,249	79,833	23,503	26,421	5,310
Returns \$5,000 under \$10,000.....	13,742	14,033	146,305	61,805	61,603	13,742	89,625	19,941
Returns \$10,000 or more.....	14,928	13,641	215,255	56,565	56,296	14,928	153,870	36,088

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)			Number of returns	Amount (Thousand dollars)	
Arizona								
Grand total.....	444,777	285,213	3,471,449	1,348,555	1,305,371	355,476	1,309,347	298,620
Taxable returns, total.....	353,219	240,109	2,342,366	1,070,235	1,046,977	353,219	1,307,053	298,620
Under \$1,000.....	7,439	-	6,195	-	-	7,439	1,115	226
\$1,000 under \$2,000.....	32,123	5,049	47,637	41,326	40,233	32,123	17,022	4,434
\$2,000 under \$3,000.....	31,719	8,917	78,323	52,703	51,021	31,719	36,058	7,190
\$3,000 under \$4,000.....	35,097	14,997	120,456	77,072	74,688	35,097	54,299	10,809
\$4,000 under \$5,000.....	43,967	31,194	196,420	128,219	122,577	43,967	86,198	17,112
\$5,000 under \$6,000.....	44,381	36,740	243,044	157,592	154,030	44,381	103,168	21,016
\$6,000 under \$7,000.....	32,540	28,122	238,430	119,094	116,598	32,540	98,776	19,776
\$7,000 under \$8,000.....	34,896	31,497	261,267	134,596	132,419	34,896	133,332	26,880
\$8,000 under \$9,000.....	23,205	22,410	197,294	91,869	91,668	23,205	107,094	21,897
\$9,000 under \$10,000.....	16,649	15,954	136,702	67,677	67,476	16,649	87,860	17,987
\$10,000 under \$11,000.....	13,142	12,975	137,587	50,411	49,911	13,142	83,276	17,177
\$11,000 under \$12,000.....	9,297	8,831	106,584	34,489	33,923	9,297	68,108	14,312
\$12,000 under \$13,000.....	6,031	5,798	79,151	23,458	23,025	6,031	49,038	10,389
\$13,000 under \$14,000.....	4,365	4,232	58,851	16,795	16,528	4,365	40,150	8,695
\$14,000 under \$15,000.....	3,931	3,565	37,068	14,358	14,025	3,931	39,576	8,719
\$15,000 under \$20,000.....	7,360	6,727	125,899	25,542	25,043	7,360	92,473	21,585
\$20,000 under \$25,000.....	2,634	2,401	58,535	9,498	9,264	2,634	43,400	10,859
\$25,000 under \$50,000.....	3,416	3,168	115,184	13,529	13,088	3,416	90,330	27,327
\$50,000 under \$100,000.....	844	766	37,197	3,404	3,218	844	46,892	19,624
\$100,000 under \$150,000.....	120	108	14,143	435	385	120	11,401	5,534
\$150,000 under \$200,000.....	30	28	5,180	109	91	30	4,260	2,155
\$200,000 under \$500,000.....	24	22	6,818	97	90	24	5,740	3,093
\$500,000 under \$1,000,000.....	9	8	6,361	33	32	9	5,421	2,884
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	91,558	45,106	319,083	278,320	258,794	2,257	2,294	-
No adjusted gross income.....	4,148	3,227	13,584	12,545	12,144	-	-	-
Under \$1,000.....	42,638	8,066	19,013	63,180	60,007	-	-	-
\$1,000 under \$2,000.....	17,984	10,464	26,682	55,904	47,784	-	-	-
\$2,000 under \$3,000.....	12,085	8,782	30,002	52,471	46,167	(4)	(4)	-
\$3,000 under \$4,000.....	(4)	6,497	22,209	34,391	33,601	-	-	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	-	-	-
\$5,000 or more.....	4,714	4,678	28,899	37,667	37,629	273	696	-
Returns under \$5,000.....	237,189	100,585	354,215	547,412	517,128	152,329	196,350	38,791
Returns \$5,000 under \$10,000.....	156,234	136,266	1,094,510	607,904	599,267	151,871	532,326	107,916
Returns \$10,000 or more.....	51,354	48,344	827,724	193,238	188,976	51,276	580,671	152,353
Arkansas								
Grand total.....	484,080	313,572	3,989,575	1,431,567	1,389,222	338,904	964,900	214,906
Taxable returns, total.....	335,443	221,999	1,785,058	939,388	922,745	335,443	961,428	214,906
Under \$1,000.....	14,713	-	12,313	14,713	14,713	14,713	2,231	446
\$1,000 under \$2,000.....	36,639	4,726	54,564	47,069	46,375	36,639	19,574	3,880
\$2,000 under \$3,000.....	48,597	21,674	124,830	96,805	94,420	48,597	50,895	10,123
\$3,000 under \$4,000.....	50,193	30,823	176,431	136,223	133,291	50,193	68,399	13,583
\$4,000 under \$5,000.....	52,562	42,296	234,313	174,401	170,729	52,562	93,318	18,634
\$5,000 under \$6,000.....	34,872	30,139	190,701	120,348	119,251	34,872	90,045	17,981
\$6,000 under \$7,000.....	28,291	26,222	182,941	97,248	96,332	28,291	95,429	19,090
\$7,000 under \$8,000.....	20,272	18,985	151,068	73,450	72,062	20,272	83,869	16,681
\$8,000 under \$9,000.....	15,133	14,931	127,451	55,483	55,079	15,133	75,076	15,359
\$9,000 under \$10,000.....	8,406	7,712	79,378	29,295	29,194	8,406	49,882	10,223
\$10,000 under \$11,000.....	5,805	5,409	60,997	20,415	19,986	5,805	39,438	8,031
\$11,000 under \$12,000.....	3,963	3,999	45,252	13,679	13,481	3,963	35,852	6,313
\$12,000 under \$13,000.....	2,741	2,543	34,234	9,509	9,211	2,741	22,955	4,869
\$13,000 under \$14,000.....	2,146	2,046	28,966	8,453	8,090	2,146	18,674	4,212
\$14,000 under \$15,000.....	1,920	1,722	27,326	7,150	6,951	1,920	20,434	4,422
\$15,000 under \$20,000.....	4,399	4,169	74,894	16,205	15,544	4,399	55,568	12,381
\$20,000 under \$25,000.....	1,719	1,653	38,292	6,941	6,710	1,719	29,925	7,372
\$25,000 under \$50,000.....	2,522	2,369	86,086	9,728	9,214	2,522	69,283	21,361
\$50,000 under \$100,000.....	326	286	34,411	1,967	1,813	326	27,642	11,491
\$100,000 under \$150,000.....	63	60	7,519	212	190	63	6,307	3,107
\$150,000 under \$200,000.....	10	8	1,694	29	27	10	1,443	756
\$200,000 under \$500,000.....	17	13	5,208	54	51	17	3,985	2,053
\$500,000 under \$1,000,000.....	1	1	531	4	4	1	495	245
\$1,000,000 or more.....	3	3	4,788	7	7	3	4,509	2,288
Non-taxable returns, total.....	148,637	91,973	320,417	492,179	466,477	3,461	3,472	-
No adjusted gross income.....	4,947	3,314	15,243	12,652	11,441	-	-	-
Under \$1,000.....	62,483	22,632	31,151	128,703	121,051	-	-	-
\$1,000 under \$2,000.....	37,851	28,217	56,503	134,753	125,712	-	-	-
\$2,000 under \$3,000.....	28,615	24,168	71,430	137,207	133,446	-	-	-
\$3,000 under \$4,000.....	11,022	9,923	38,422	56,079	55,126	-	-	-
\$4,000 under \$5,000.....	1,858	1,895	8,056	12,032	12,032	3,461	3,472	-
\$5,000 or more.....	1,824	1,824	14,248	8,733	7,649	-	-	-
Returns under \$5,000.....	349,447	189,668	392,720	932,657	918,356	205,726	236,515	46,666
Returns \$5,000 under \$10,000.....	108,665	99,680	742,691	384,089	379,219	107,277	395,682	79,334
Returns \$10,000 or more.....	25,968	24,224	454,164	94,821	91,647	25,901	332,703	88,906

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
California								
Grand total.....	6,186,519	3,667,798	39,615,531	17,514,892	16,845,794	5,167,025	22,843,830	5,281,491
Taxable returns, total.....	5,109,057	3,169,546	37,950,862	14,389,601	14,040,717	5,109,057	22,791,816	5,281,491
Under \$1,000.....	137,084	-	114,864	137,084	137,084	20,695	4,120	-
\$1,000 under \$2,000.....	394,943	18,238	580,605	445,954	431,753	394,943	240,766	-
\$2,000 under \$3,000.....	371,105	89,205	938,727	617,164	590,699	371,105	425,006	83,294
\$3,000 under \$4,000.....	459,240	159,148	1,614,224	927,783	884,716	459,240	791,188	156,330
\$4,000 under \$5,000.....	490,482	230,817	2,211,505	1,209,308	1,164,977	490,482	1,104,019	220,932
\$5,000 under \$6,000.....	555,555	335,509	3,048,245	1,566,711	1,522,212	555,555	1,550,064	312,818
\$6,000 under \$7,000.....	493,589	368,106	3,212,463	1,590,854	1,562,156	493,589	1,671,608	340,094
\$7,000 under \$8,000.....	468,335	387,761	3,511,790	1,627,422	1,604,927	468,335	1,871,615	382,984
\$8,000 under \$9,000.....	388,660	338,951	3,293,913	1,391,345	1,371,417	388,660	1,878,354	388,992
\$9,000 under \$10,000.....	322,061	291,518	3,052,518	1,184,843	1,166,203	322,061	1,800,268	373,119
\$10,000 under \$11,000.....	243,810	226,431	2,554,286	876,390	864,914	243,810	1,576,066	329,053
\$11,000 under \$12,000.....	182,088	171,001	2,089,461	648,531	639,560	182,088	1,345,341	284,414
\$12,000 under \$13,000.....	136,744	127,581	1,705,672	484,075	476,483	136,744	1,135,143	243,900
\$13,000 under \$14,000.....	94,212	88,770	1,268,915	329,407	321,919	94,212	865,611	188,228
\$14,000 under \$15,000.....	69,822	65,320	1,011,099	249,736	244,219	69,822	699,410	154,582
\$15,000 under \$20,000.....	161,114	147,200	2,724,752	579,609	562,560	161,114	1,941,931	450,004
\$20,000 under \$25,000.....	54,487	48,378	1,212,235	200,426	191,920	54,487	903,869	229,694
\$25,000 under \$50,000.....	68,076	60,159	2,248,980	257,996	243,365	68,076	1,740,406	533,441
\$50,000 under \$100,000.....	14,550	12,801	949,162	54,232	49,946	14,550	751,059	310,146
\$100,000 under \$150,000.....	1,781	1,525	213,153	6,515	5,732	1,781	165,811	81,475
\$150,000 under \$200,000.....	572	474	98,342	2,069	1,776	572	75,875	39,857
\$200,000 under \$500,000.....	629	518	176,068	2,166	1,821	629	137,430	74,487
\$500,000 under \$1,000,000.....	90	74	59,559	293	256	90	49,354	26,721
\$1,000,000 or more.....	28	21	58,254	88	72	28	59,967	25,546
Nontaxable returns, total.....	1,077,462	498,252	3,664,669	3,125,291	2,805,077	57,968	52,014	-
No adjusted gross income.....	47,366	31,067	3,69,987	121,940	114,745	-	-	-
Under \$1,000.....	439,318	226,348	313,378	630,077	582,383	-	-	-
\$1,000 under \$2,000.....	236,483	117,429	333,282	662,894	550,578	11,018	4,015	-
\$2,000 under \$3,000.....	159,146	114,184	394,487	625,247	543,178	16,788	9,627	-
\$3,000 under \$4,000.....	101,235	84,701	348,354	490,194	455,267	13,148	11,432	-
\$4,000 under \$5,000.....	55,039	51,750	245,754	289,815	269,105	9,291	10,644	-
\$5,000 or more.....	48,575	46,148	305,124	289,821	289,821	7,723	16,732	-
Returns under \$5,000.....	2,881,741	949,512	26,795,263	6,157,460	5,724,485	1,903,099	2,617,352	512,336
Returns \$5,000 under \$10,000.....	2,274,291	1,766,244	16,397,997	7,657,688	7,509,221	2,235,383	8,783,882	1,797,607
Returns \$10,000 or more.....	1,030,487	952,042	16,422,271	3,699,744	3,612,088	1,028,543	11,442,596	2,971,548
Colorado								
Grand total.....	651,871	400,136	3,670,279	1,885,184	1,813,925	532,615	2,024,339	456,384
Taxable returns, total.....	527,879	339,157	3,481,329	1,505,563	1,467,793	527,879	2,020,348	456,384
Under \$1,000.....	19,283	-	16,110	19,283	19,283	19,283	2,950	592
\$1,000 under \$2,000.....	40,234	2,196	59,562	45,196	43,521	40,234	24,962	4,872
\$2,000 under \$3,000.....	42,337	13,212	105,966	71,209	67,656	42,337	48,622	9,416
\$3,000 under \$4,000.....	61,310	24,601	214,186	127,990	121,525	61,310	105,907	21,073
\$4,000 under \$5,000.....	61,517	36,444	276,355	168,890	163,053	61,517	132,170	26,619
\$5,000 under \$6,000.....	67,514	47,548	372,286	210,345	207,475	67,514	186,067	37,870
\$6,000 under \$7,000.....	54,831	46,563	355,436	198,779	196,601	54,831	174,231	34,699
\$7,000 under \$8,000.....	42,915	38,971	321,743	158,756	156,216	42,915	167,951	33,771
\$8,000 under \$9,000.....	36,354	33,684	307,671	137,208	133,164	36,354	171,393	34,338
\$9,000 under \$10,000.....	26,114	23,946	247,722	87,803	86,909	26,114	156,473	32,254
\$10,000 under \$11,000.....	20,008	19,279	210,141	74,946	73,323	20,008	130,386	26,949
\$11,000 under \$12,000.....	14,042	13,544	160,782	50,389	49,594	14,042	109,286	22,085
\$12,000 under \$13,000.....	7,981	7,518	99,289	29,304	28,509	7,981	66,084	14,043
\$13,000 under \$14,000.....	7,265	7,099	97,848	25,898	25,264	7,265	66,649	14,308
\$14,000 under \$15,000.....	4,090	3,857	59,228	14,512	13,878	4,090	41,176	9,023
\$15,000 under \$20,000.....	11,068	10,537	187,004	42,414	40,919	11,068	133,035	30,155
\$20,000 under \$25,000.....	4,070	3,805	90,566	16,817	16,180	4,070	66,321	16,455
\$25,000 under \$50,000.....	5,671	5,184	189,613	21,641	20,398	5,671	151,016	46,507
\$50,000 under \$100,000.....	1,059	980	69,886	3,930	3,606	1,059	56,776	23,655
\$100,000 under \$150,000.....	131	118	15,519	498	441	131	12,952	6,539
\$150,000 under \$200,000.....	32	29	5,492	122	112	32	4,378	2,272
\$200,000 under \$500,000.....	43	33	11,653	152	130	43	9,340	5,363
\$500,000 under \$1,000,000.....	8	7	4,716	38	33	8	3,775	2,103
\$1,000,000 or more.....	2	1	2,555	3	3	2	2,448	1,223
Nontaxable returns, total.....	123,992	60,979	3,188,950	379,621	346,132	4,736	3,991	-
No adjusted gross income.....	5,049	3,850	3,188,888	15,127	14,424	-	-	-
Under \$1,000.....	53,873	5,881	21,198	76,969	71,001	-	-	-
\$1,000 under \$2,000.....	24,595	15,653	35,719	81,931	68,217	(4)	(4)	-
\$2,000 under \$3,000.....	16,323	14,249	39,710	65,101	60,140	-	-	-
\$3,000 under \$4,000.....	13,119	10,942	46,092	67,120	62,969	2,178	1,892	-
\$4,000 under \$5,000.....	6,153	6,153	27,733	39,775	39,374	(4)	(4)	-
\$5,000 or more.....	4,880	4,351	32,386	30,598	30,007	470	1,023	-
Returns under \$5,000.....	343,793	133,081	3,828,743	780,991	731,163	228,947	317,579	62,572
Returns \$5,000 under \$10,000.....	232,404	194,896	1,634,127	822,792	809,735	228,130	856,866	173,132
Returns \$10,000 or more.....	75,674	72,159	1,207,409	281,401	273,027	75,538	849,894	220,680

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousands of dollars)
						Number of returns	Amount (Thousands of dollars)	
Connecticut								
Grand total.....	1,007,534	582,820	26,536,792	2,768,094	2,637,173	879,199	3,997,714	947,092
Taxable returns, total.....	874,081	534,194	6,347,894	2,416,781	2,333,170	874,081	3,992,458	947,092
Under \$1,000.....	26,491	-	21,692	26,491	26,491	26,491	3,599	746
\$1,000 under \$2,000.....	61,338	1,492	92,122	67,166	64,528	61,335	39,854	7,871
\$2,000 under \$3,000.....	70,309	11,201	177,879	105,713	96,870	70,309	90,397	17,749
\$3,000 under \$4,000.....	84,877	23,289	294,883	156,493	141,818	84,857	161,401	31,826
\$4,000 under \$5,000.....	91,167	41,789	412,584	211,448	197,844	91,167	228,295	45,845
\$5,000 under \$6,000.....	103,197	68,223	567,024	318,755	306,871	103,197	291,579	58,715
\$6,000 under \$7,000.....	85,485	68,134	584,253	282,800	278,973	85,485	306,723	62,655
\$7,000 under \$8,000.....	85,532	76,092	641,438	301,699	297,142	85,532	365,494	76,710
\$8,000 under \$9,000.....	67,104	59,440	568,525	232,628	228,206	67,104	338,799	69,820
\$9,000 under \$10,000.....	47,042	44,113	466,745	166,675	163,354	47,042	285,496	59,071
\$10,000 under \$11,000.....	39,169	36,494	409,703	139,393	137,697	39,169	265,736	55,605
\$11,000 under \$12,000.....	25,947	24,389	297,131	88,088	86,257	25,947	234,363	43,404
\$12,000 under \$13,000.....	17,629	16,451	219,597	61,293	60,309	17,629	155,953	33,112
\$13,000 under \$14,000.....	10,754	10,177	144,500	37,789	37,213	10,754	101,094	21,990
\$14,000 under \$15,000.....	8,814	8,407	127,346	32,367	31,214	8,814	90,920	19,894
\$15,000 under \$20,000.....	22,207	20,376	377,259	85,564	82,376	22,207	272,798	63,222
\$20,000 under \$25,000.....	9,458	8,915	211,384	35,575	34,117	9,458	160,583	40,279
\$25,000 under \$50,000.....	12,979	11,914	437,281	51,212	48,731	12,979	348,790	106,771
\$50,000 under \$100,000.....	2,944	2,644	193,848	13,642	10,632	2,944	159,033	66,088
\$100,000 under \$150,000.....	458	387	55,127	1,699	1,504	458	45,537	23,001
\$150,000 under \$200,000.....	141	115	24,020	505	438	141	19,486	10,534
\$200,000 under \$500,000.....	155	127	44,211	552	462	155	35,387	20,499
\$500,000 under \$1,000,000.....	21	17	13,182	90	79	21	9,191	5,658
\$1,000,000 or more.....	10	8	16,834	44	44	10	15,241	8,021
Nontaxable returns, total.....	133,453	48,626	318,898	351,313	304,003	5,118	5,256	-
No adjusted gross income.....	2,308	1,497	34,741	5,983	5,677	-	-	-
Under \$1,000.....	70,814	6,244	32,315	98,065	89,492	-	-	-
\$1,000 under \$2,000.....	23,969	13,007	33,691	73,187	56,578	-	-	-
\$2,000 under \$3,000.....	17,839	13,008	43,744	65,066	49,853	-	-	-
\$3,000 under \$4,000.....	9,482	6,971	32,531	43,552	40,102	5,118	5,256	-
\$4,000 under \$5,000.....	6,339	5,238	28,494	43,148	42,141	-	-	-
\$5,000 or more.....	2,702	2,661	22,874	20,311	20,160	-	-	-
Returns under \$5,000.....	465,510	123,736	3,164,184	899,913	811,394	339,704	527,633	104,043
Returns \$5,000 under \$10,000.....	391,177	318,519	2,792,514	1,321,571	1,294,060	388,762	1,383,076	324,971
Returns \$10,000 or more.....	150,847	140,565	2,580,094	546,610	531,719	150,733	1,881,705	518,078
Florida								
Grand total.....	1,685,127	1,020,370	38,480,446	4,897,051	4,635,882	1,247,330	4,318,026	1,001,696
Taxable returns, total.....	1,238,342	785,749	7,762,829	3,511,731	3,400,956	1,228,342	4,303,472	1,001,696
Under \$1,000.....	39,865	-	32,891	39,865	39,865	39,865	5,620	1,120
\$1,000 under \$2,000.....	106,588	11,275	162,290	131,078	127,064	106,588	99,948	11,784
\$2,000 under \$3,000.....	141,389	44,193	361,288	275,217	264,619	141,389	138,281	27,133
\$3,000 under \$4,000.....	160,680	84,888	567,123	368,193	368,700	160,680	231,909	44,764
\$4,000 under \$5,000.....	163,832	106,563	734,558	476,612	457,987	163,832	308,137	60,812
\$5,000 under \$6,000.....	151,877	117,910	832,329	508,111	499,392	151,877	367,685	73,347
\$6,000 under \$7,000.....	109,477	89,764	708,418	390,171	379,425	109,477	339,312	68,035
\$7,000 under \$8,000.....	83,854	76,693	627,691	307,861	302,521	83,854	320,778	64,488
\$8,000 under \$9,000.....	71,884	65,871	609,771	267,949	260,133	71,884	342,606	68,820
\$9,000 under \$10,000.....	42,202	39,425	400,552	153,261	151,117	42,202	241,913	49,683
\$10,000 under \$11,000.....	37,184	35,275	389,003	134,799	131,757	37,184	242,669	50,173
\$11,000 under \$12,000.....	25,333	23,460	290,812	87,327	84,106	25,333	191,221	40,255
\$12,000 under \$13,000.....	17,420	16,252	217,428	64,687	62,445	17,420	143,242	30,453
\$13,000 under \$14,000.....	12,015	11,092	161,878	42,443	41,555	12,015	112,209	24,946
\$14,000 under \$15,000.....	9,484	8,362	137,181	35,520	32,127	9,484	96,403	21,312
\$15,000 under \$20,000.....	25,693	23,670	438,226	97,686	91,690	25,693	309,245	70,594
\$20,000 under \$25,000.....	10,845	9,753	240,728	42,549	40,150	10,845	176,629	44,265
\$25,000 under \$50,000.....	15,150	13,852	500,336	57,414	52,946	15,150	391,924	118,223
\$50,000 under \$100,000.....	3,217	2,883	238,967	12,465	11,320	3,217	169,352	70,498
\$100,000 under \$150,000.....	467	317	43,675	1,371	1,321	467	39,170	17,275
\$150,000 under \$200,000.....	109	109	21,407	470	400	125	17,019	8,924
\$200,000 under \$500,000.....	127	106	36,679	433	351	127	29,194	15,767
\$500,000 under \$1,000,000.....	28	27	18,815	115	102	28	15,346	8,338
\$1,000,000 or more.....	10	9	20,783	34	23	10	17,660	10,687
Nontaxable returns, total.....	456,785	234,621	3,717,617	1,385,320	1,234,926	18,988	14,554	-
No adjusted gross income.....	16,849	9,811	362,455	41,296	37,339	-	-	-
Under \$1,000.....	163,614	32,723	70,676	260,915	234,087	2,458	507	-
\$1,000 under \$2,000.....	114,276	63,658	168,555	327,040	268,273	-	-	-
\$2,000 under \$3,000.....	74,070	57,356	183,034	300,720	265,015	4,844	2,228	-
\$3,000 under \$4,000.....	55,026	44,290	189,329	260,584	246,162	7,260	5,682	-
\$4,000 under \$5,000.....	25,717	18,847	103,188	140,669	134,473	(4)	(4)	-
\$5,000 or more.....	9,233	7,836	65,280	36,096	49,607	1,234	3,134	-
Returns under \$5,000.....	1,059,602	477,704	32,510,487	2,640,289	2,443,554	629,834	755,315	145,613
Returns \$5,000 under \$10,000.....	467,801	396,812	3,231,292	1,678,151	1,639,381	460,365	1,614,391	324,373
Returns \$10,000 or more.....	157,724	145,854	2,738,667	578,611	552,947	157,161	1,948,320	531,710

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)			Number of returns	Amount (Thousand dollars)	
Georgia								
Grand total.....	1,096,984	655,097	35,315,601	3,242,957	3,156,130	822,501	2,730,241	616,357
Taxable returns, total.....	818,252	522,192	4,911,738	2,354,155	2,311,648	818,252	2,727,217	616,357
Under \$1,000.....	20,905	-	17,189	20,905	20,905	20,905	2,872	775
\$1,000 under \$2,000.....	74,667	9,434	113,578	94,653	93,869	74,667	41,112	8,231
\$2,000 under \$3,000.....	112,135	44,507	286,281	214,647	208,869	112,135	118,812	23,603
\$3,000 under \$4,000.....	107,850	54,283	375,949	274,310	269,234	107,850	156,820	31,260
\$4,000 under \$5,000.....	106,089	68,275	475,051	338,584	333,671	106,089	194,829	39,169
\$5,000 under \$6,000.....	90,362	72,135	495,319	315,525	311,113	90,362	223,950	45,106
\$6,000 under \$7,000.....	83,624	67,078	540,056	270,772	285,563	83,624	280,789	56,916
\$7,000 under \$8,000.....	58,582	51,769	435,926	210,111	207,169	58,582	241,930	49,001
\$8,000 under \$9,000.....	38,244	35,763	327,048	137,262	135,589	38,244	190,486	39,125
\$9,000 under \$10,000.....	31,857	30,289	300,593	109,780	106,240	31,857	181,642	37,271
\$10,000 under \$11,000.....	23,722	22,867	248,126	85,508	84,794	23,722	157,018	32,713
\$11,000 under \$12,000.....	14,888	13,927	170,564	53,668	52,848	14,888	112,678	23,760
\$12,000 under \$13,000.....	10,330	9,734	128,707	36,614	37,634	10,330	89,448	18,238
\$13,000 under \$14,000.....	8,629	8,308	116,051	30,781	30,280	8,629	79,428	17,258
\$14,000 under \$15,000.....	5,460	5,210	78,795	20,127	19,556	5,460	53,886	11,867
\$15,000 under \$20,000.....	15,111	14,148	255,798	57,174	55,424	15,111	183,789	42,407
\$20,000 under \$25,000.....	6,443	5,980	143,309	24,841	23,775	6,443	105,348	26,320
\$25,000 under \$50,000.....	7,512	6,814	256,754	29,675	28,343	7,512	199,286	61,156
\$50,000 under \$100,000.....	1,572	1,440	102,176	6,227	5,946	1,572	81,741	23,569
\$100,000 under \$150,000.....	177	158	21,324	676	612	177	16,417	8,168
\$150,000 under \$200,000.....	54	41	9,257	179	150	54	7,464	4,117
\$200,000 under \$500,000.....	35	29	8,218	120	100	35	7,380	4,174
\$500,000 under \$1,000,000.....	2	2	1,312	9	7	2	1,164	812
\$1,000,000 or more.....	2	1	3,799	7	7	2	2,927	1,561
Non-taxable returns, total.....	278,732	132,905	3,403,863	888,802	844,482	4,249	3,024	-
No adjusted gross income.....	9,747	6,338	53,282	24,629	23,065	-	-	-
Under \$1,000.....	110,866	22,258	50,296	187,398	174,638	-	-	-
\$1,000 under \$2,000.....	70,020	39,694	103,843	217,987	201,339	-	-	-
\$2,000 under \$3,000.....	45,159	21,146	111,157	205,130	197,979	-	-	-
\$3,000 under \$4,000.....	28,542	21,596	98,623	164,489	160,368	4,249	3,024	-
\$4,000 under \$5,000.....	10,129	7,897	45,069	59,350	57,871	-	-	-
\$5,000 or more.....	4,469	3,976	27,157	29,819	29,222	-	-	-
Returns under \$5,000.....	695,909	305,428	3,164,754	1,802,082	1,741,808	425,194	516,220	102,818
Returns \$5,000 under \$10,000.....	306,880	260,752	2,122,535	1,092,313	1,073,947	303,259	1,119,395	227,419
Returns \$10,000 or more.....	94,195	88,917	1,548,312	348,562	340,375	94,048	1,094,626	286,120
Hawaii								
Grand total.....	243,805	129,917	31,328,945	692,727	679,227	203,732	738,970	166,540
Taxable returns, total.....	202,123	114,640	1,273,329	582,097	577,952	202,123	738,214	166,540
Under \$1,000.....	8,657	-	7,238	8,657	8,657	8,657	1,312	270
\$1,000 under \$2,000.....	24,660	1,085	35,130	26,728	26,728	24,660	15,239	3,051
\$2,000 under \$3,000.....	18,182	3,932	45,188	26,425	25,843	18,182	24,338	4,931
\$3,000 under \$4,000.....	26,723	8,962	95,296	54,292	53,600	26,723	50,823	10,091
\$4,000 under \$5,000.....	16,913	8,490	84,496	50,380	49,687	16,913	43,371	8,717
\$5,000 under \$6,000.....	20,208	14,577	109,754	70,195	69,693	20,208	50,489	10,334
\$6,000 under \$7,000.....	16,556	13,907	108,148	67,946	67,846	16,556	52,233	10,619
\$7,000 under \$8,000.....	14,101	12,840	105,968	59,816	59,816	14,101	55,428	11,320
\$8,000 under \$9,000.....	14,981	13,034	126,032	59,923	59,923	14,981	70,387	14,995
\$9,000 under \$10,000.....	9,571	9,571	91,253	39,478	39,378	9,571	54,398	11,212
\$10,000 under \$11,000.....	7,810	7,612	81,884	32,497	32,364	7,810	49,350	10,271
\$11,000 under \$12,000.....	5,169	5,004	59,386	20,483	20,251	5,169	38,485	8,094
\$12,000 under \$13,000.....	3,713	3,581	46,447	15,689	15,524	3,713	30,343	6,409
\$13,000 under \$14,000.....	2,509	2,409	33,803	10,256	9,991	2,509	22,481	4,853
\$14,000 under \$15,000.....	1,856	1,690	26,877	6,862	6,823	1,856	18,317	4,141
\$15,000 under \$20,000.....	4,666	4,403	80,919	17,613	17,381	4,666	57,600	13,379
\$20,000 under \$25,000.....	1,426	1,327	31,534	5,407	5,341	1,426	22,449	5,538
\$25,000 under \$50,000.....	2,033	1,874	68,603	7,860	7,621	2,033	52,618	15,930
\$50,000 under \$100,000.....	316	286	20,129	1,321	1,256	316	15,710	6,277
\$100,000 under \$150,000.....	39	33	4,473	133	117	39	3,439	1,599
\$150,000 under \$200,000.....	14	10	2,111	51	43	14	1,856	951
\$200,000 under \$500,000.....	16	12	4,725	57	45	16	3,354	1,856
\$500,000 under \$1,000,000.....	3	3	2,447	10	10	3	2,329	1,157
\$1,000,000 or more.....	1	1	2,038	8	8	1	1,865	945
Non-taxable returns, total.....	41,682	15,277	3,055,616	110,630	101,275	(4)	(4)	-
No adjusted gross income.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
Under \$1,000.....	23,111	(4)	9,900	29,149	27,273	-	-	-
\$1,000 under \$2,000.....	7,272	4,526	10,636	23,996	19,871	-	-	-
\$2,000 under \$3,000.....	4,345	3,261	10,603	19,263	17,385	-	-	-
\$3,000 under \$4,000.....	6,263	5,280	25,194	36,361	34,885	(4)	(4)	-
\$4,000 under \$5,000.....	-	-	-	-	-	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	137,767	37,188	1,044,754	271,636	260,796	98,711	135,701	27,060
Returns \$5,000 under \$10,000.....	76,401	64,421	547,327	302,279	301,085	75,417	282,935	58,080
Returns \$10,000 or more.....	29,637	28,308	465,599	118,812	117,346	29,604	320,334	81,400

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)			Number of returns	Amount (Thousand dollars)	
Idaho								
Grand total.....	217,343	138,948	31,006,994	662,707	636,878	166,552	510,774	107,971
Taxable returns, total.....	163,111	107,602	927,917	486,369	473,956	163,111	506,776	107,971
Under \$1,000.....	4,958	-	4,278	4,958	4,958	4,958	858	172
\$1,000 under \$2,000.....	23,767	2,137	34,814	27,735	26,349	23,767	14,334	2,865
\$2,000 under \$3,000.....	17,044	6,454	42,920	28,851	27,463	17,044	20,274	4,028
\$3,000 under \$4,000.....	19,426	11,015	67,816	47,909	45,143	19,426	29,887	5,785
\$4,000 under \$5,000.....	17,580	13,687	79,965	58,544	56,665	17,580	35,099	6,827
\$5,000 under \$6,000.....	18,686	15,820	103,497	70,345	69,452	18,686	45,859	9,784
\$6,000 under \$7,000.....	16,271	13,479	92,511	54,121	54,121	16,271	46,396	9,346
\$7,000 under \$8,000.....	10,304	9,511	77,290	41,314	39,335	10,304	40,855	7,915
\$8,000 under \$9,000.....	13,787	13,194	118,232	58,382	58,050	13,787	65,256	13,273
\$9,000 under \$10,000.....	7,731	7,631	72,812	33,001	32,802	7,731	42,358	8,552
\$10,000 under \$11,000.....	4,350	4,120	45,506	16,773	16,213	4,350	28,466	5,830
\$11,000 under \$12,000.....	3,324	3,160	38,069	13,359	13,194	3,324	25,102	5,237
\$12,000 under \$13,000.....	1,840	1,675	23,070	7,164	7,033	1,840	19,465	3,253
\$13,000 under \$14,000.....	1,123	1,123	15,510	4,576	4,444	1,123	10,646	2,213
\$14,000 under \$15,000.....	820	722	11,841	3,046	2,981	820	8,741	1,948
\$15,000 under \$20,000.....	2,062	1,964	34,797	8,249	7,953	2,062	25,208	5,585
\$20,000 under \$25,000.....	848	782	18,800	2,998	2,770	848	14,535	3,571
\$25,000 under \$30,000.....	1,023	997	35,201	4,523	4,335	1,023	28,746	8,987
\$30,000 under \$100,000.....	114	103	6,887	426	402	114	5,701	2,195
\$100,000 under \$150,000.....	18	16	2,119	70	69	18	1,836	890
\$150,000 under \$200,000.....	2	1	328	8	6	2	214	125
\$200,000 under \$500,000.....	2	2	863	12	12	2	706	407
\$500,000 under \$1,000,000.....	1	1	586	5	4	1	374	273
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	54,232	31,346	39,077	176,338	162,922	3,441	3,998	-
No adjusted gross income.....	3,788	(4)	10,299	13,861	12,863	-	-	-
Under \$1,000.....	22,500	3,680	9,725	31,753	27,878	-	-	-
\$1,000 under \$2,000.....	8,844	5,773	13,536	26,841	21,479	-	-	-
\$2,000 under \$3,000.....	7,651	7,451	18,630	37,051	35,659	-	-	-
\$3,000 under \$4,000.....	(4)	7,053	23,697	38,368	37,157	3,441	3,998	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	-	-	-
\$5,000 or more.....	1,820	1,820	12,375	12,044	12,044	-	-	-
Returns under \$5,000.....	135,187	62,869	326,495	332,291	311,656	85,354	101,758	19,677
Returns \$5,000 under \$10,000.....	66,371	61,227	474,262	267,806	264,403	65,478	242,056	47,760
Returns \$10,000 or more.....	15,785	14,852	236,237	62,610	60,819	15,720	166,960	40,534
Illinois								
Grand total.....	3,806,569	2,173,893	323,425,240	10,643,785	10,154,066	3,207,819	14,109,680	3,205,863
Taxable returns, total.....	3,180,111	1,919,611	22,994,393	8,863,530	8,595,287	3,180,111	14,088,033	3,205,863
Under \$1,000.....	87,154	-	72,847	87,154	87,154	87,154	13,091	2,615
\$1,000 under \$2,000.....	225,551	9,447	336,183	260,678	248,080	225,551	140,236	27,857
\$2,000 under \$3,000.....	258,735	50,067	652,730	403,269	376,330	258,735	324,905	66,172
\$3,000 under \$4,000.....	283,041	90,590	995,646	559,445	524,173	283,041	327,546	103,962
\$4,000 under \$5,000.....	359,187	160,783	1,616,642	862,847	814,531	359,187	876,871	176,820
\$5,000 under \$6,000.....	389,027	220,408	2,137,168	1,079,514	1,045,196	389,027	1,187,140	242,661
\$6,000 under \$7,000.....	344,525	269,560	2,239,318	1,152,068	1,128,908	344,525	1,200,392	244,064
\$7,000 under \$8,000.....	280,996	255,284	2,106,260	1,006,276	989,513	280,996	1,188,860	244,386
\$8,000 under \$9,000.....	229,093	208,668	1,565,974	828,029	816,318	229,093	1,158,095	238,174
\$9,000 under \$10,000.....	187,358	172,109	1,775,113	683,907	676,788	187,358	1,105,217	230,160
\$10,000 under \$11,000.....	145,850	137,399	1,527,644	523,699	516,938	145,850	989,582	207,090
\$11,000 under \$12,000.....	99,089	93,199	1,135,150	354,472	348,074	99,089	762,762	161,807
\$12,000 under \$13,000.....	66,742	63,002	832,189	232,700	227,777	66,742	577,039	124,315
\$13,000 under \$14,000.....	45,922	42,944	618,347	159,673	155,872	45,922	436,412	95,489
\$14,000 under \$15,000.....	30,863	29,347	446,386	111,305	107,756	30,863	318,232	70,541
\$15,000 under \$20,000.....	67,436	64,250	1,167,903	257,721	250,036	68,436	855,119	198,543
\$20,000 under \$25,000.....	28,002	25,621	620,507	106,154	100,140	28,002	477,602	121,611
\$25,000 under \$30,000.....	38,395	35,376	1,281,850	150,570	141,591	38,395	1,036,059	231,485
\$30,000 under \$100,000.....	10,000	9,200	660,154	38,380	35,312	10,000	556,627	236,725
\$100,000 under \$150,000.....	1,247	1,084	146,397	6,499	6,316	1,247	122,903	62,681
\$150,000 under \$200,000.....	404	353	68,998	1,424	1,208	404	57,115	31,521
\$200,000 under \$500,000.....	412	352	116,195	1,432	1,216	412	94,172	53,828
\$500,000 under \$1,000,000.....	54	48	35,897	221	185	54	29,046	17,036
\$1,000,000 or more.....	28	20	58,955	93	75	28	53,012	28,320
Non-taxable returns, total.....	626,458	254,282	384,847	1,780,255	1,558,779	27,080	21,647	-
No adjusted gross income.....	19,855	10,756	36,123	49,928	43,208	-	-	-
Under \$1,000.....	312,421	48,018	138,322	482,641	422,227	(4)	(4)	-
\$1,000 under \$2,000.....	134,710	72,436	193,048	403,091	315,475	6,707	1,888	-
\$2,000 under \$3,000.....	72,725	51,223	177,079	302,912	259,254	8,689	5,165	-
\$3,000 under \$4,000.....	43,014	33,169	149,622	223,802	209,847	6,141	6,326	-
\$4,000 under \$5,000.....	19,229	16,676	86,532	120,134	114,832	3,974	3,994	-
\$5,000 or more.....	24,504	21,960	156,367	197,747	193,636	1,796	4,621	-
Returns under \$5,000.....	1,815,622	543,709	34,358,528	3,755,901	3,413,411	1,239,580	1,899,075	375,426
Returns \$5,000 under \$10,000.....	1,454,761	1,127,529	10,342,951	4,942,664	4,848,057	1,432,739	5,842,612	1,199,445
Returns \$10,000 or more.....	536,186	502,655	8,733,761	1,945,220	1,892,598	535,500	6,367,393	1,730,992

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)	exemptions	Number of returns	Amount (Thousand dollars)		
Indiana								
Grand total.....	1,590,890	994,624	38,665,270	4,698,631	4,490,013	1,284,603	4,971,506	1,110,820
Taxable returns, total.....	1,270,841	847,820	8,226,627	3,735,728	3,648,290	1,270,841	4,961,171	1,110,820
Under \$1,000.....	37,569	-	31,403	37,569	37,569	-	5,970	1,116
\$1,000 under \$2,000.....	96,559	6,973	146,930	115,262	110,502	96,559	61,317	12,205
\$2,000 under \$3,000.....	113,174	38,350	281,287	203,098	189,102	113,174	127,204	25,218
\$3,000 under \$4,000.....	135,479	68,967	474,456	304,686	289,002	135,479	231,339	45,946
\$4,000 under \$5,000.....	141,022	84,779	637,863	391,362	377,706	141,022	323,421	64,926
\$5,000 under \$6,000.....	156,038	113,815	857,674	503,270	491,636	156,038	443,917	89,643
\$6,000 under \$7,000.....	147,260	125,936	950,325	552,767	547,863	147,260	500,526	101,268
\$7,000 under \$8,000.....	117,873	104,327	881,470	427,917	423,830	117,873	504,814	102,472
\$8,000 under \$9,000.....	98,626	91,124	833,400	374,725	370,858	98,626	501,321	103,135
\$9,000 under \$10,000.....	61,284	54,467	578,821	222,726	220,446	61,284	372,143	77,671
\$10,000 under \$11,000.....	45,806	43,977	479,499	166,399	163,947	45,806	318,366	66,541
\$11,000 under \$12,000.....	32,498	31,741	372,716	118,911	117,623	32,498	256,276	54,142
\$12,000 under \$13,000.....	21,011	20,220	261,309	73,555	72,336	21,011	185,443	39,943
\$13,000 under \$14,000.....	13,166	12,638	177,105	46,224	45,269	13,166	128,492	28,115
\$14,000 under \$15,000.....	9,519	9,092	137,806	33,038	32,282	9,519	101,689	22,618
\$15,000 under \$20,000.....	22,813	21,728	388,333	83,175	81,072	22,813	295,133	68,951
\$20,000 under \$25,000.....	8,838	8,246	196,319	32,422	31,321	8,838	154,580	39,432
\$25,000 under \$50,000.....	9,798	9,085	326,659	38,547	36,698	9,798	267,450	62,856
\$50,000 under \$100,000.....	2,114	1,982	136,495	8,584	7,956	2,114	116,088	48,691
\$100,000 under \$150,000.....	240	218	28,597	914	796	240	24,266	12,418
\$150,000 under \$200,000.....	72	64	12,423	261	228	72	10,502	9,733
\$200,000 under \$500,000.....	67	56	18,793	235	201	67	15,536	9,136
\$500,000 under \$1,000,000.....	10	9	6,709	37	29	10	5,730	3,239
\$1,000,000 or more.....	7	6	12,055	24	18	7	9,948	5,585
Non-taxable returns, total.....	320,049	146,804	24,388,643	962,903	841,723	13,762	10,335	-
Not adjusted gross income.....	8,646	4,996	19,691	24,733	21,950	-	-	-
Under \$1,000.....	153,299	28,196	66,219	253,776	217,602	(4)	(4)	-
\$1,000 under \$2,000.....	73,812	46,556	107,812	239,773	188,809	4,289	1,291	-
\$2,000 under \$3,000.....	41,194	28,103	101,929	179,373	154,060	6,138	4,023	-
\$3,000 under \$4,000.....	24,974	21,695	85,525	135,003	129,659	(4)	(4)	-
\$4,000 under \$5,000.....	10,133	9,536	45,229	66,202	65,901	-	-	-
\$5,000 or more.....	7,991	7,722	51,020	64,043	63,742	1,137	3,479	-
Returns under \$5,000.....	835,861	538,151	3,959,597	1,950,897	1,781,862	536,428	755,707	149,411
Returns \$5,000 under \$10,000.....	988,327	497,345	4,150,721	2,145,050	2,118,077	582,182	2,326,108	474,009
Returns \$10,000 or more.....	166,092	159,128	2,554,967	602,724	590,074	165,993	1,889,691	487,400
Iowa								
Grand total.....	947,277	591,740	24,511,567	2,833,846	2,668,569	716,861	2,351,834	507,957
Taxable returns, total.....	695,682	453,524	4,122,545	2,004,600	1,937,063	695,682	2,339,519	507,957
Under \$1,000.....	22,101	-	18,530	22,101	22,101	22,101	3,249	641
\$1,000 under \$2,000.....	68,344	5,601	100,594	79,638	75,843	68,344	40,419	7,976
\$2,000 under \$3,000.....	73,902	21,937	183,417	120,919	112,532	73,902	86,550	16,737
\$3,000 under \$4,000.....	74,900	34,708	262,226	167,284	156,686	74,900	126,602	24,349
\$4,000 under \$5,000.....	87,765	62,258	395,586	260,520	247,258	87,765	183,659	35,903
\$5,000 under \$6,000.....	91,314	70,410	502,572	294,328	285,844	91,314	255,411	50,625
\$6,000 under \$7,000.....	82,231	75,109	531,871	316,430	311,426	82,231	258,956	50,725
\$7,000 under \$8,000.....	63,713	57,738	475,315	245,071	239,190	63,713	256,440	50,995
\$8,000 under \$9,000.....	40,707	38,714	346,144	155,977	154,482	40,707	201,425	40,271
\$9,000 under \$10,000.....	20,338	20,138	192,926	73,906	72,903	20,338	121,286	24,407
\$10,000 under \$11,000.....	19,196	18,043	200,785	72,264	70,785	19,196	128,500	26,439
\$11,000 under \$12,000.....	12,882	12,647	147,501	49,997	48,950	12,882	96,199	19,907
\$12,000 under \$13,000.....	7,560	7,217	93,927	26,610	25,612	7,560	65,010	13,798
\$13,000 under \$14,000.....	5,258	5,017	70,958	19,158	18,536	5,258	49,898	10,684
\$14,000 under \$15,000.....	4,192	4,055	60,672	16,132	15,477	4,192	43,098	9,391
\$15,000 under \$20,000.....	10,418	9,794	177,156	40,441	38,892	10,418	131,135	29,949
\$20,000 under \$25,000.....	4,020	3,746	88,491	15,705	14,536	4,020	68,371	17,084
\$25,000 under \$50,000.....	5,820	5,436	195,241	23,973	22,220	5,820	157,017	48,174
\$50,000 under \$100,000.....	895	840	58,249	3,723	3,421	895	49,184	20,706
\$100,000 under \$150,000.....	84	80	10,230	286	255	84	8,727	4,523
\$150,000 under \$200,000.....	23	21	3,750	76	67	23	2,991	1,520
\$200,000 under \$500,000.....	16	12	4,521	49	37	16	3,608	2,213
\$500,000 under \$1,000,000.....	3	3	1,883	12	10	3	1,784	880
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	251,595	138,216	389,022	829,246	731,506	21,179	12,315	-
Not adjusted gross income.....	18,408	6,789	14,644	31,420	26,920	-	-	-
Under \$1,000.....	97,549	24,622	45,853	182,475	152,004	(4)	(4)	-
\$1,000 under \$2,000.....	63,787	39,758	92,373	203,434	168,694	2,699	742	-
\$2,000 under \$3,000.....	40,434	31,604	98,997	175,526	155,523	8,631	5,356	-
\$3,000 under \$4,000.....	21,190	19,489	73,731	114,204	108,510	4,405	2,001	-
\$4,000 under \$5,000.....	9,929	8,828	45,060	64,466	62,768	2,805	1,928	-
\$5,000 or more.....	7,858	7,126	47,652	57,721	57,087	2,138	2,237	-
Returns under \$5,000.....	570,749	255,594	3,301,723	1,421,987	1,288,839	346,053	450,597	85,606
Returns \$5,000 under \$10,000.....	306,090	269,200	2,095,494	1,142,935	1,120,471	300,406	1,095,677	217,083
Returns \$10,000 or more.....	70,438	66,946	1,114,350	268,924	259,259	70,402	805,630	205,268

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)	exemptions	Number of returns	Amount (Thousand dollars)	(Thousand dollars)	
Kansas								
Grand total.....	746,554	489,638	3,809,662	2,263,814	2,139,789	567,521	2,031,912	449,553
Taxable returns, total.....	559,260	392,869	3,548,152	1,682,298	1,630,541	559,260	2,026,399	449,553
Under \$1,000.....	22,944	-	19,326	22,944	22,944	22,944	3,529	703
\$1,000 under \$2,000.....	47,782	3,697	70,317	54,132	52,086	47,782	28,897	5,714
\$2,000 under \$3,000.....	49,761	19,001	126,228	94,602	87,264	49,761	53,441	10,413
\$3,000 under \$4,000.....	58,277	35,140	203,522	147,987	141,095	58,277	87,696	17,167
\$4,000 under \$5,000.....	63,587	44,446	283,734	195,071	188,684	63,587	127,428	25,261
\$5,000 under \$6,000.....	67,724	37,420	370,697	238,196	232,238	67,724	173,112	34,212
\$6,000 under \$7,000.....	71,532	66,037	462,553	262,461	256,254	71,532	234,657	46,562
\$7,000 under \$8,000.....	50,249	48,423	372,748	192,822	188,518	50,249	195,184	38,615
\$8,000 under \$9,000.....	27,690	26,444	235,768	96,510	94,422	27,690	140,937	28,798
\$9,000 under \$10,000.....	26,554	24,770	253,699	105,226	103,341	26,554	155,192	31,744
\$10,000 under \$11,000.....	18,698	18,011	195,866	72,215	70,916	18,698	121,347	25,065
\$11,000 under \$12,000.....	13,592	13,134	136,213	48,979	47,998	13,592	103,775	21,542
\$12,000 under \$13,000.....	9,144	8,754	113,964	33,141	32,029	9,144	78,318	16,436
\$13,000 under \$14,000.....	6,212	5,821	83,660	22,782	21,833	6,212	58,358	12,545
\$14,000 under \$15,000.....	5,145	4,853	74,339	18,501	17,886	5,145	51,563	11,242
\$15,000 under \$20,000.....	9,862	9,275	167,969	36,388	35,179	9,862	123,764	28,321
\$20,000 under \$25,000.....	4,355	4,027	97,442	16,861	16,021	4,355	76,642	18,678
\$25,000 under \$50,000.....	5,074	4,630	171,625	19,290	18,043	5,074	139,913	43,186
\$50,000 under \$100,000.....	905	833	38,520	3,558	3,251	905	49,255	20,567
\$100,000 under \$150,000.....	111	102	13,165	422	397	111	11,113	5,464
\$150,000 under \$200,000.....	31	27	5,291	114	100	31	4,413	2,319
\$200,000 under \$500,000.....	24	19	6,553	76	68	24	5,072	2,956
\$500,000 under \$1,000,000.....	6	4	3,761	16	12	6	2,709	1,507
\$1,000,000 or more.....	1	1	1,192	4	2	1	1,084	536
Non-taxable returns, total.....	187,294	96,769	326,510	581,516	509,248	8,261	5,513	-
No adjusted gross income.....	7,751	4,459	30,131	20,198	17,183	-	-	-
Under \$1,000.....	82,228	17,990	36,739	139,963	116,837	-	-	-
\$1,000 under \$2,000.....	40,449	24,545	58,228	124,412	100,247	(4)	(4)	-
\$2,000 under \$3,000.....	27,545	23,062	69,002	123,775	109,392	2,491	1,265	-
\$3,000 under \$4,000.....	19,342	16,868	66,427	101,759	96,603	2,703	1,373	-
\$4,000 under \$5,000.....	5,769	5,567	25,700	37,231	35,815	1,011	849	-
\$5,000 or more.....	4,310	4,278	25,545	34,178	33,171	576	1,420	-
Returns under \$5,000.....	425,335	194,775	399,092	1,062,074	968,150	250,036	305,084	59,258
Returns \$5,000 under \$10,000.....	247,296	225,301	1,719,324	929,611	907,644	244,254	899,769	179,931
Returns \$10,000 or more.....	73,263	69,562	1,151,246	272,679	263,995	73,231	827,059	210,364
Kentucky								
Grand total.....	873,413	529,747	3,950,679	2,547,484	2,450,420	633,637	2,037,640	450,528
Taxable returns, total.....	628,866	403,997	3,617,140	1,777,667	1,738,485	628,866	2,034,282	450,528
Under \$1,000.....	17,790	-	14,826	17,790	17,790	17,790	2,522	504
\$1,000 under \$2,000.....	61,783	6,800	91,819	76,021	73,345	61,783	35,916	7,111
\$2,000 under \$3,000.....	76,417	29,392	192,389	148,174	143,116	76,417	79,129	15,631
\$3,000 under \$4,000.....	76,220	43,708	267,737	205,778	199,726	76,220	108,697	21,781
\$4,000 under \$5,000.....	89,612	55,499	400,507	254,923	250,150	89,612	193,540	38,690
\$5,000 under \$6,000.....	84,393	68,149	463,416	280,355	273,623	84,393	229,661	45,855
\$6,000 under \$7,000.....	60,591	52,176	394,622	222,585	220,889	60,591	201,928	40,783
\$7,000 under \$8,000.....	49,867	45,476	370,866	171,892	170,404	49,867	213,453	43,388
\$8,000 under \$9,000.....	32,593	28,600	277,088	117,777	115,169	32,593	165,343	33,723
\$9,000 under \$10,000.....	22,105	20,517	208,850	74,975	73,186	22,105	130,331	26,603
\$10,000 under \$11,000.....	16,094	14,860	168,226	57,873	56,975	16,094	106,762	22,540
\$11,000 under \$12,000.....	9,944	9,412	114,141	34,882	34,450	9,944	76,383	16,053
\$12,000 under \$13,000.....	5,593	5,277	69,827	19,248	18,683	5,593	47,908	10,225
\$13,000 under \$14,000.....	4,962	4,729	66,768	18,017	17,378	4,962	46,370	9,962
\$14,000 under \$15,000.....	3,490	3,323	50,633	12,262	11,829	3,490	34,998	7,686
\$15,000 under \$20,000.....	7,688	6,790	131,092	27,727	26,589	7,688	96,029	22,150
\$20,000 under \$25,000.....	3,228	3,095	71,478	12,247	11,515	3,228	54,330	13,501
\$25,000 under \$50,000.....	5,352	4,902	175,534	21,081	19,792	5,352	138,552	42,187
\$50,000 under \$100,000.....	988	911	63,757	3,724	3,439	988	53,413	22,143
\$100,000 under \$150,000.....	106	88	12,677	370	301	106	10,333	5,267
\$150,000 under \$200,000.....	28	26	4,836	103	85	28	3,926	2,129
\$200,000 under \$500,000.....	21	17	5,478	60	48	21	4,413	2,640
\$500,000 under \$1,000,000.....	1	1	573	3	3	1	365	276
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	244,547	125,750	333,539	769,817	711,935	4,771	3,358	-
No adjusted gross income.....	6,976	4,865	31,666	21,711	19,399	-	-	-
Under \$1,000.....	108,865	29,937	55,122	210,668	189,209	-	-	-
\$1,000 under \$2,000.....	68,346	42,405	97,146	226,832	202,549	-	-	-
\$2,000 under \$3,000.....	31,684	25,134	76,714	137,266	129,031	2,776	1,178	-
\$3,000 under \$4,000.....	18,318	15,136	63,423	100,726	99,137	-	-	-
\$4,000 under \$5,000.....	5,162	4,565	22,452	29,206	29,206	1,995	2,180	-
\$5,000 or more.....	5,196	3,708	30,348	43,408	43,404	-	-	-
Returns under \$5,000.....	561,373	257,441	3,270,469	1,428,895	1,352,638	326,193	422,232	83,717
Returns \$5,000 under \$10,000.....	294,704	218,590	1,764,187	910,704	896,391	249,949	941,646	190,352
Returns \$10,000 or more.....	57,536	53,716	936,023	207,885	201,371	57,495	673,762	176,459

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)			Number of returns	Amount (Thousand dollars)	
Louisiana								
Grand total.....	856,931	567,448	3,420,430	2,687,728	2,625,522	643,043	2,150,130	502,156
Taxable returns, total.....	638,384	435,467	3,854,775	1,934,553	1,902,717	638,384	2,145,865	502,156
Under \$1,000.....	17,385	-	14,123	17,385	17,385	17,385	2,326	461
\$1,000 under \$2,000.....	66,320	11,675	99,577	87,546	85,854	66,320	34,739	6,920
\$2,000 under \$3,000.....	75,250	36,416	187,862	149,650	147,937	75,250	73,041	14,351
\$3,000 under \$4,000.....	92,439	54,590	325,172	245,293	238,223	92,439	133,833	26,734
\$4,000 under \$5,000.....	73,961	54,552	332,125	236,884	233,087	73,961	138,580	27,947
\$5,000 under \$6,000.....	67,535	56,440	371,142	241,068	239,569	67,535	169,432	34,125
\$6,000 under \$7,000.....	67,488	59,928	436,096	272,459	270,763	67,488	200,817	40,489
\$7,000 under \$8,000.....	52,205	44,508	389,079	188,058	185,467	52,205	218,194	44,411
\$8,000 under \$9,000.....	33,118	32,477	274,655	136,440	134,644	33,118	158,363	32,299
\$9,000 under \$10,000.....	20,727	19,033	196,734	87,594	85,203	20,727	115,458	23,756
\$10,000 under \$11,000.....	17,323	16,116	181,245	65,579	64,134	17,323	115,593	24,087
\$11,000 under \$12,000.....	11,996	11,357	137,980	44,352	43,648	11,996	90,436	19,123
\$12,000 under \$13,000.....	7,002	8,531	112,314	36,774	35,869	7,002	79,926	16,138
\$13,000 under \$14,000.....	5,432	5,061	73,356	21,155	20,474	5,432	51,418	11,194
\$14,000 under \$15,000.....	4,395	4,055	63,580	16,568	16,131	4,395	45,623	10,159
\$15,000 under \$20,000.....	10,823	9,771	185,453	40,296	39,285	10,823	138,050	32,599
\$20,000 under \$25,000.....	4,819	3,945	105,875	18,037	17,238	4,819	80,478	20,884
\$25,000 under \$50,000.....	6,431	5,540	212,246	24,702	23,560	6,431	174,687	55,539
\$50,000 under \$100,000.....	1,435	1,221	94,308	5,644	5,278	1,435	80,107	36,809
\$100,000 under \$150,000.....	183	154	21,943	652	583	183	18,668	9,662
\$150,000 under \$200,000.....	50	41	8,636	168	154	50	7,517	4,151
\$200,000 under \$500,000.....	56	48	16,133	212	181	56	13,268	7,516
\$500,000 under \$1,000,000.....	8	6	6,100	29	24	8	5,458	2,829
\$1,000,000 or more.....	3	2	4,041	8	6	3	3,845	1,905
Nontaxable returns, total.....	218,547	111,981	3,565,655	753,175	722,805	4,659	4,265	-
No adjusted gross income.....	6,095	4,662	14,281	20,319	18,890	-	-	-
Under \$1,000.....	82,877	18,441	35,940	144,113	139,998	-	-	-
\$1,000 under \$2,000.....	50,806	37,575	75,801	174,212	162,453	1,795	661	-
\$2,000 under \$3,000.....	39,433	34,269	97,312	170,934	161,070	-	-	-
\$3,000 under \$4,000.....	24,231	22,630	82,467	141,244	138,653	-	-	-
\$4,000 under \$5,000.....	7,920	7,820	35,113	52,227	51,814	2,864	3,604	-
\$5,000 or more.....	7,185	6,584	42,303	50,126	49,327	-	-	-
Returns under \$5,000.....	536,717	382,630	3,127,211	1,439,807	1,395,984	329,046	384,743	76,444
Returns \$5,000 under \$10,000.....	245,074	218,790	1,713,899	974,411	963,640	24,191	861,393	175,080
Returns \$10,000 or more.....	72,140	66,028	1,226,410	273,510	265,898	72,026	901,794	250,632
Maine								
Grand total.....	343,024	199,192	3,150,594	960,457	924,922	277,164	768,484	167,026
Taxable returns, total.....	276,343	168,800	1,414,722	759,127	741,224	276,343	767,485	167,026
Under \$1,000.....	9,541	-	7,525	9,541	9,541	9,541	1,004	199
\$1,000 under \$2,000.....	33,578	2,709	47,230	37,455	36,759	33,578	19,009	3,804
\$2,000 under \$3,000.....	39,636	10,238	89,519	64,259	61,474	35,636	39,093	7,732
\$3,000 under \$4,000.....	36,252	20,889	125,211	93,886	90,614	36,252	53,288	10,584
\$4,000 under \$5,000.....	45,478	31,284	205,678	146,630	144,054	45,478	86,381	17,130
\$5,000 under \$6,000.....	38,465	31,630	208,826	133,455	131,174	38,465	97,787	19,558
\$6,000 under \$7,000.....	25,904	24,814	167,757	93,777	93,576	25,904	87,115	17,514
\$7,000 under \$8,000.....	15,184	14,488	112,941	51,717	49,728	15,184	66,865	13,503
\$8,000 under \$9,000.....	11,038	9,948	92,556	40,015	39,419	11,038	56,946	11,628
\$9,000 under \$10,000.....	6,136	6,945	77,644	27,496	26,507	6,136	51,321	10,697
\$10,000 under \$11,000.....	4,531	4,399	47,311	16,306	15,909	4,531	30,859	6,380
\$11,000 under \$12,000.....	2,514	2,349	28,846	8,866	8,700	2,514	20,008	4,247
\$12,000 under \$13,000.....	2,315	2,050	28,970	8,532	8,300	2,315	20,189	4,360
\$13,000 under \$14,000.....	1,455	1,257	19,548	4,991	4,759	1,455	14,237	3,008
\$14,000 under \$15,000.....	826	760	11,947	2,508	2,442	826	9,381	2,117
\$15,000 under \$20,000.....	2,648	2,483	46,461	9,296	8,565	2,648	35,910	8,445
\$20,000 under \$25,000.....	1,190	1,058	26,465	4,064	3,799	1,190	21,231	4,394
\$25,000 under \$50,000.....	1,319	1,222	42,639	5,100	4,797	1,319	34,616	10,509
\$50,000 under \$100,000.....	265	227	17,213	997	907	265	14,026	5,905
\$100,000 under \$150,000.....	51	37	6,026	172	143	51	4,873	2,453
\$150,000 under \$200,000.....	10	8	1,697	31	26	10	1,327	704
\$200,000 under \$500,000.....	6	5	1,743	31	29	6	1,364	830
\$500,000 under \$1,000,000.....	1	-	669	2	2	1	655	325
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	66,681	30,392	3,087,872	201,330	183,698	(4)	(4)	-
No adjusted gross income.....	4,013	2,117	37,471	11,472	10,867	-	-	-
Under \$1,000.....	25,536	4,717	11,119	40,229	34,262	-	-	-
\$1,000 under \$2,000.....	16,925	8,770	24,813	52,751	47,248	-	-	-
\$2,000 under \$3,000.....	11,479	9,197	27,974	46,352	43,962	720	873	-
\$3,000 under \$4,000.....	5,774	3,198	19,939	30,166	29,267	-	-	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
\$5,000 or more.....	1,066	(4)	6,474	9,032	8,966	-	-	-
Returns under \$5,000.....	226,100	95,007	3,559,861	544,069	517,174	161,306	199,774	39,449
Returns \$5,000 under \$10,000.....	99,727	88,330	665,387	355,360	349,304	98,727	360,034	72,900
Returns \$10,000 or more.....	17,197	15,855	280,346	61,028	58,444	17,131	208,676	56,676

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)	exemptions	Number of returns	Amount (Thousand dollars)		
Maryland ¹								
Grand total.....	1,619,915	839,276	9,281,593	4,471,566	4,308,983	1,348,239	5,422,407	1,251,715
Taxable returns, total.....	1,337,066	750,021	8,883,668	3,675,747	3,583,987	1,337,066	5,410,654	1,251,715
Under \$1,000.....	37,740	-	32,010	37,740	37,740	37,740	5,992	1,187
\$1,000 under \$2,000.....	123,786	5,100	183,999	144,132	140,804	123,786	76,460	15,050
\$2,000 under \$3,000.....	142,817	33,789	359,853	249,177	242,002	142,817	166,994	32,816
\$3,000 under \$4,000.....	139,065	50,091	490,553	310,342	301,597	139,065	240,585	47,865
\$4,000 under \$5,000.....	157,624	71,843	707,622	425,354	414,014	157,624	353,985	71,864
\$5,000 under \$6,000.....	161,695	94,479	888,132	466,804	448,522	161,695	480,171	97,101
\$6,000 under \$7,000.....	127,998	100,369	827,343	441,416	431,353	127,998	437,958	89,336
\$7,000 under \$8,000.....	98,326	81,468	735,420	346,249	340,551	98,326	420,327	86,599
\$8,000 under \$9,000.....	73,415	63,788	623,639	262,217	258,116	73,415	378,544	78,653
\$9,000 under \$10,000.....	64,248	55,739	606,385	229,223	224,436	64,248	376,771	78,943
\$10,000 under \$11,000.....	47,470	42,909	497,638	167,762	165,254	47,470	324,027	68,243
\$11,000 under \$12,000.....	34,955	31,951	401,070	124,464	121,999	34,955	267,091	56,988
\$12,000 under \$13,000.....	26,754	26,356	333,893	93,667	91,607	26,754	227,588	46,323
\$13,000 under \$14,000.....	18,252	17,504	250,195	69,681	69,167	18,252	172,638	37,756
\$14,000 under \$15,000.....	16,018	14,732	231,971	57,724	56,812	16,018	163,389	36,628
\$15,000 under \$20,000.....	34,806	32,474	594,141	126,519	122,848	34,806	433,854	100,792
\$20,000 under \$25,000.....	13,422	12,783	297,291	52,679	50,662	13,422	224,962	56,199
\$25,000 under \$50,000.....	14,376	13,004	482,064	54,472	51,213	14,376	384,728	118,549
\$50,000 under \$100,000.....	5,054	2,760	201,697	11,536	10,606	5,054	164,410	68,773
\$100,000 under \$150,000.....	451	385	53,463	1,589	1,407	451	43,655	21,769
\$150,000 under \$200,000.....	144	113	24,668	491	421	144	19,527	10,498
\$200,000 under \$500,000.....	122	108	34,156	424	351	122	26,729	14,926
\$500,000 under \$1,000,000.....	19	19	12,153	75	71	19	10,581	5,431
\$1,000,000 or more.....	11	7	14,926	30	26	11	11,288	6,402
Non-taxable returns, total.....	282,849	89,255	3,997,925	795,799	725,396	11,713	11,753	-
No adjusted gross income.....	3,393	2,488	19,542	9,311	7,925	-	-	-
Under \$1,000.....	138,448	9,562	59,431	190,634	177,096	3,524	1,085	-
\$1,000 under \$2,000.....	64,414	24,386	95,030	196,780	166,886	-	-	-
\$2,000 under \$3,000.....	34,476	20,446	85,036	149,251	137,085	-	-	-
\$3,000 under \$4,000.....	24,068	18,083	81,688	129,723	122,674	5,394	5,347	-
\$4,000 under \$5,000.....	9,889	7,350	44,501	63,362	61,111	-	-	-
\$5,000 or more.....	8,161	6,740	51,781	56,738	52,619	2,255	5,321	-
Returns under \$5,000.....	875,720	243,388	2,120,173	1,905,786	1,809,034	609,950	2,185,448	166,806
Returns \$5,000 under \$10,000.....	533,462	402,364	3,725,078	1,831,475	1,754,732	527,830	2,099,254	430,632
Returns \$10,000 or more.....	210,713	193,524	3,436,342	764,285	745,217	210,459	2,474,701	652,277
Massachusetts								
Grand total.....	2,029,442	1,046,460	11,344,733	5,338,186	5,083,141	1,735,850	6,528,737	1,493,001
Taxable returns, total.....	1,721,858	946,051	10,940,569	4,571,017	4,429,946	1,721,858	6,521,301	1,493,001
Under \$1,000.....	59,456	-	49,640	59,456	59,456	59,456	9,046	1,781
\$1,000 under \$2,000.....	125,438	4,997	227,333	173,763	166,614	125,438	95,585	19,068
\$2,000 under \$3,000.....	163,421	27,164	412,403	299,378	238,133	163,421	205,738	40,324
\$3,000 under \$4,000.....	203,893	52,973	717,473	358,634	336,719	203,893	403,609	80,815
\$4,000 under \$5,000.....	192,184	84,190	868,336	440,023	421,726	192,184	475,406	96,076
\$5,000 under \$6,000.....	211,801	135,833	1,163,582	620,668	602,411	211,801	612,812	123,984
\$6,000 under \$7,000.....	196,888	156,807	1,279,854	692,894	679,036	196,888	650,335	131,930
\$7,000 under \$8,000.....	157,367	133,179	1,178,290	557,640	558,331	157,367	644,472	132,370
\$8,000 under \$9,000.....	106,682	96,747	906,212	380,738	374,770	106,682	539,490	111,687
\$9,000 under \$10,000.....	65,909	60,787	623,001	239,574	237,835	65,909	377,792	78,478
\$10,000 under \$11,000.....	54,598	50,975	571,075	196,523	193,146	54,598	364,263	76,278
\$11,000 under \$12,000.....	34,377	32,277	393,782	129,028	126,683	34,377	256,540	54,311
\$12,000 under \$13,000.....	25,667	21,864	294,832	87,089	85,285	25,667	198,874	42,995
\$13,000 under \$14,000.....	16,519	15,501	222,588	59,921	58,421	16,519	153,873	33,664
\$14,000 under \$15,000.....	13,146	12,128	190,433	46,438	45,104	13,146	134,574	29,962
\$15,000 under \$20,000.....	31,264	28,646	531,521	120,425	116,439	31,264	379,746	87,432
\$20,000 under \$25,000.....	12,573	11,586	281,117	50,450	48,298	12,573	208,144	52,615
\$25,000 under \$50,000.....	17,875	16,173	612,028	70,197	65,119	17,875	484,719	149,669
\$50,000 under \$100,000.....	4,023	3,566	263,460	15,441	14,568	4,023	211,199	87,141
\$100,000 under \$150,000.....	423	380	53,415	1,581	1,466	423	41,181	20,663
\$150,000 under \$200,000.....	143	119	24,028	491	399	143	18,048	9,748
\$200,000 under \$500,000.....	157	137	44,546	573	478	157	32,799	18,977
\$500,000 under \$1,000,000.....	13	13	12,192	57	47	13	8,014	4,346
\$1,000,000 or more.....	10	9	19,428	35	32	10	17,042	8,687
Non-taxable returns, total.....	307,584	100,409	3,404,164	767,169	653,195	13,992	7,436	-
No adjusted gross income.....	5,316	2,411	37,093	13,529	12,177	-	-	-
Under \$1,000.....	164,056	16,215	70,768	224,239	197,735	(4)	(4)	-
\$1,000 under \$2,000.....	65,203	27,892	94,544	184,111	133,895	4,582	1,338	-
\$2,000 under \$3,000.....	38,362	25,204	94,182	146,994	121,229	5,182	2,087	-
\$3,000 under \$4,000.....	19,709	15,620	69,958	99,906	93,108	-	-	-
\$4,000 under \$5,000.....	8,601	7,167	37,944	47,993	45,891	4,127	3,984	-
\$5,000 or more.....	6,337	5,960	43,861	50,397	49,160	-	-	-
Returns under \$5,000.....	1,075,639	263,773	2,635,488	2,008,026	1,826,683	787,751	1,193,444	238,064
Returns \$5,000 under \$10,000.....	744,652	589,054	5,186,333	2,550,628	2,500,460	739,246	2,825,885	578,449
Returns \$10,000 or more.....	209,151	193,633	3,522,912	779,532	755,998	208,853	2,509,408	676,488

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Number of returns	Amount (Thousand dollars)	(Thousand dollars)
Michigan								
Grand total.....	2,612,414	1,684,534	315,949,030	7,880,468	7,617,350	2,184,908	9,158,825	2,107,032
Taxable returns, total.....	2,170,139	1,476,202	15,292,068	6,546,232	6,414,681	2,170,139	9,148,063	2,107,032
Under \$1,000.....	46,676		38,678	46,676	46,676		6,533	1,297
\$1,000 under \$2,000.....	159,454	10,401	231,676	180,749	175,157	159,454	95,580	15,099
\$2,000 under \$3,000.....	159,218	36,555	399,975	245,276	236,414	159,218	198,235	39,290
\$3,000 under \$4,000.....	220,806	75,691	622,252	375,996	352,686	220,806	308,749	61,242
\$4,000 under \$5,000.....	220,806	127,726	999,623	585,920	566,853	220,806	496,818	95,868
\$5,000 under \$6,000.....	260,004	184,268	1,436,270	808,093	792,610	260,004	728,914	147,643
\$6,000 under \$7,000.....	271,428	230,213	1,759,343	1,009,795	993,518	271,428	881,960	179,523
\$7,000 under \$8,000.....	232,583	199,828	1,733,635	866,493	856,478	232,583	794,394	193,158
\$8,000 under \$9,000.....	158,185	148,646	1,341,377	601,471	593,594	158,185	473,483	158,103
\$9,000 under \$10,000.....	132,800	126,625	1,260,276	507,365	501,337	132,800	373,846	160,210
\$10,000 under \$11,000.....	98,660	94,594	1,033,788	366,887	362,332	98,660	665,586	139,071
\$11,000 under \$12,000.....	72,036	68,871	826,009	274,338	271,594	72,036	545,588	115,676
\$12,000 under \$13,000.....	44,496	42,800	554,111	163,687	161,835	44,496	379,749	81,648
\$13,000 under \$14,000.....	30,440	29,515	409,651	111,363	109,743	30,440	290,173	63,262
\$14,000 under \$15,000.....	21,247	20,487	307,300	78,394	77,171	21,247	219,481	48,729
\$15,000 under \$20,000.....	42,769	40,277	724,115	160,361	156,490	42,769	534,436	126,143
\$20,000 under \$25,000.....	15,325	14,295	239,154	56,045	54,121	15,325	261,694	68,334
\$25,000 under \$30,000.....	21,764	20,161	721,190	86,906	83,644	21,764	833,126	179,094
\$30,000 under \$35,000.....	4,728	4,315	312,013	18,529	17,145	4,728	264,507	112,691
\$35,000 under \$40,000.....	585	532	69,898	2,161	1,939	585	58,511	29,883
\$40,000 under \$50,000.....	209	179	35,593	758	646	209	29,535	16,542
\$50,000 under \$100,000.....	216	190	63,129	817	707	216	51,366	31,340
\$100,000 under \$1,000,000.....	33	28	108	87	87	33	17,807	13,649
\$1,000,000 or more.....	14	5	49,880	43	34	14	39,992	27,337
Nontaxable returns, total.....	442,275	208,332	3,656,962	1,334,236	1,202,669	14,769	10,762	-
No adjusted gross income.....	11,417	7,429	31,015	31,015	27,710	-	-	-
Under \$1,000.....	203,958	33,617	86,800	315,478	279,455	(4)	(4)	-
\$1,000 under \$2,000.....	98,539	60,120	144,439	110,766	258,900	3,243	977	-
\$2,000 under \$3,000.....	57,409	44,225	138,950	226,579	195,231	6,288	3,991	-
\$3,000 under \$4,000.....	39,828	31,284	123,428	185,419	182,099	3,360	3,327	-
\$4,000 under \$5,000.....	15,887	14,086	70,962	97,649	95,481	(4)	(4)	-
\$5,000 or more.....	19,237	17,571	113,969	164,336	163,793	87	1,617	-
Returns under \$5,000.....	1,185,655	441,134	3,235,197	2,604,523	2,416,662	776,516	1,115,060	220,796
Returns \$5,000 under \$10,000.....	1,073,998	906,913	7,640,565	3,932,158	3,899,781	1,055,705	4,099,452	838,437
Returns \$10,000 or more.....	352,761	336,487	5,473,268	1,323,787	1,300,907	352,687	3,944,313	1,047,799
Minnesota								
Grand total.....	1,191,577	707,357	3,690,277	3,584,535	3,420,762	922,849	3,160,196	707,241
Taxable returns, total.....	907,134	554,777	5,633,023	2,615,445	2,536,810	907,134	3,147,303	707,241
Under \$1,000.....	29,109	-	23,705	29,109	29,109		3,672	723
\$1,000 under \$2,000.....	97,017	3,960	141,961	107,385	102,676	97,017	60,108	11,872
\$2,000 under \$3,000.....	80,531	18,895	202,087	124,039	116,847	80,531	97,875	19,059
\$3,000 under \$4,000.....	103,295	41,087	363,709	220,456	203,932	103,295	180,133	34,984
\$4,000 under \$5,000.....	107,876	62,767	487,417	300,324	284,196	107,876	231,989	46,708
\$5,000 under \$6,000.....	112,236	84,702	618,497	366,691	357,450	112,236	302,877	61,079
\$6,000 under \$7,000.....	101,166	85,137	655,948	381,135	376,768	101,166	313,307	63,622
\$7,000 under \$8,000.....	71,706	64,385	534,632	291,592	285,273	71,706	265,511	53,461
\$8,000 under \$9,000.....	56,174	52,610	476,237	218,346	215,164	56,174	260,450	52,872
\$9,000 under \$10,000.....	42,595	40,917	404,331	157,569	156,470	42,595	244,017	50,369
\$10,000 under \$11,000.....	29,865	28,531	312,316	116,494	115,030	29,865	191,094	39,622
\$11,000 under \$12,000.....	17,577	16,798	201,816	68,497	67,201	17,577	128,839	27,012
\$12,000 under \$13,000.....	13,025	12,580	162,349	51,494	50,883	13,025	105,444	22,243
\$13,000 under \$14,000.....	8,224	7,820	110,521	32,536	32,030	8,224	72,880	15,800
\$14,000 under \$15,000.....	5,537	5,026	80,195	20,013	19,433	5,537	54,848	12,181
\$15,000 under \$20,000.....	14,925	14,315	254,627	60,795	58,982	14,925	177,267	40,256
\$20,000 under \$25,000.....	5,577	5,138	124,846	22,418	21,289	5,577	90,825	22,601
\$25,000 under \$30,000.....	8,698	8,296	298,314	38,564	36,816	8,698	227,360	68,187
\$30,000 under \$35,000.....	1,635	1,465	107,248	6,581	6,061	1,635	84,731	34,866
\$35,000 under \$50,000.....	212	195	25,527	864	738	212	19,915	9,843
\$50,000 under \$200,000.....	65	53	11,091	233	209	65	8,113	4,316
\$200,000 under \$500,000.....	74	66	21,691	253	213	74	15,854	9,041
\$500,000 under \$1,000,000.....	11	10	7,675	36	29	11	5,895	4,004
\$1,000,000 or more.....	4	4	6,283	4	11	4	4,259	2,580
Nontaxable returns, total.....	284,443	152,580	3,457,254	969,090	883,952	15,715	12,893	-
No adjusted gross income.....	16,208	10,032	317,127	51,894	48,263	-	-	-
Under \$1,000.....	114,734	28,390	52,811	214,194	191,351	(4)	(4)	-
\$1,000 under \$2,000.....	62,345	37,931	91,633	205,872	176,371	5,163	1,401	-
\$2,000 under \$3,000.....	37,126	29,556	91,472	162,224	143,988	4,108	1,854	-
\$3,000 under \$4,000.....	26,018	21,126	88,804	142,537	135,523	2,903	1,572	-
\$4,000 under \$5,000.....	15,425	13,930	69,633	106,461	102,091	(4)	(4)	-
\$5,000 or more.....	12,587	11,615	80,008	87,908	86,566	1,945	6,100	-
Returns under \$5,000.....	699,684	267,674	3,196,105	1,662,495	1,524,346	431,598	580,570	113,346
Returns \$5,000 under \$10,000.....	396,222	339,213	2,766,179	1,501,565	1,476,282	385,787	1,392,049	281,343
Returns \$10,000 or more.....	105,671	100,470	1,727,993	420,075	410,134	105,464	1,187,577	312,552

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousands of dollars)			Number of returns	Amount (Thousands of dollars)	
Mississippi								
Grand total.....	447,586	286,411	1,908,848	1,408,667	1,369,517	299,826	849,861	188,684
Taxable returns, total.....	297,050	196,248	1,650,014	873,711	861,222	297,050	845,436	188,684
Under \$1,000.....	8,840	-	7,156	8,840	8,840	8,840	954	192
\$1,000 under \$2,000.....	31,809	4,495	46,446	38,485	38,393	31,809	17,220	3,428
\$2,000 under \$3,000.....	39,903	17,196	99,632	82,906	80,107	39,903	33,408	6,741
\$3,000 under \$4,000.....	48,085	24,986	165,817	132,536	132,262	48,085	56,269	11,216
\$4,000 under \$5,000.....	40,283	33,930	183,011	139,913	138,248	40,283	66,333	13,119
\$5,000 under \$6,000.....	33,749	28,373	184,627	109,346	108,121	33,749	85,185	16,694
\$6,000 under \$7,000.....	25,751	22,443	167,178	102,598	100,439	25,751	75,880	15,220
\$7,000 under \$8,000.....	17,691	16,612	131,590	65,378	64,792	17,691	68,664	13,911
\$8,000 under \$9,000.....	14,447	13,933	121,007	51,848	51,574	14,447	68,579	14,017
\$9,000 under \$10,000.....	10,426	10,061	99,039	42,404	42,313	10,426	54,760	10,889
\$10,000 under \$11,000.....	6,622	6,214	69,267	23,788	23,193	6,622	43,539	8,960
\$11,000 under \$12,000.....	3,507	3,248	39,977	13,878	13,334	3,507	24,535	5,119
\$12,000 under \$13,000.....	2,813	2,594	34,965	10,693	10,390	2,813	22,590	4,827
\$13,000 under \$14,000.....	1,721	1,612	23,092	6,775	6,534	1,721	15,297	3,263
\$14,000 under \$15,000.....	1,912	1,793	27,696	7,289	7,092	1,912	19,312	4,237
\$15,000 under \$20,000.....	4,428	4,085	76,846	17,014	16,539	4,428	56,116	12,568
\$20,000 under \$25,000.....	1,668	1,544	37,357	6,942	6,709	1,668	28,063	7,001
\$25,000 under \$50,000.....	2,856	2,601	94,803	10,945	10,400	2,856	75,691	22,879
\$50,000 under \$100,000.....	476	462	31,242	1,898	1,730	476	25,616	10,597
\$100,000 under \$150,000.....	45	41	5,170	172	156	45	4,068	2,013
\$150,000 under \$200,000.....	10	9	1,718	37	37	10	1,405	747
\$200,000 under \$500,000.....	7	6	1,813	21	14	7	1,405	770
\$500,000 under \$1,000,000.....	1	1	565	5	5	1	547	268
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	150,536	90,163	258,834	534,956	508,299	2,776	4,425	-
No adjusted gross income.....	5,217	3,261	14,494	15,074	13,440	-	-	-
Under \$1,000.....	50,376	15,328	28,512	104,316	96,916	-	-	-
\$1,000 under \$2,000.....	34,603	22,133	51,170	107,663	99,828	-	-	-
\$2,000 under \$3,000.....	32,309	24,596	79,854	150,075	144,936	1,518	913	-
\$3,000 under \$4,000.....	15,731	13,604	54,620	81,333	80,589	-	-	-
\$4,000 under \$5,000.....	9,018	8,443	39,174	54,633	53,645	-	-	-
\$5,000 or more.....	3,282	2,798	19,998	19,862	18,911	1,258	3,512	-
Returns under \$5,000.....	316,174	167,982	940,898	917,774	887,234	170,438	175,097	34,705
Returns \$5,000 under \$10,000.....	105,247	64,941	381,058	391,031	385,837	103,288	144,017	70,730
Returns \$10,000 or more.....	26,165	24,288	446,232	99,862	96,446	26,100	318,578	83,249
Missouri								
Grand total.....	1,483,258	910,784	7,745,022	4,233,931	4,021,907	1,171,709	4,273,669	980,019
Taxable returns, total.....	1,165,796	746,639	7,321,164	3,268,894	3,179,025	1,165,796	4,266,501	980,019
Under \$1,000.....	38,533	(4)	32,970	38,533	38,533	38,533	6,216	1,242
\$1,000 under \$2,000.....	99,425	11,328	150,331	124,703	116,693	99,425	57,316	11,219
\$2,000 under \$3,000.....	120,308	46,826	302,475	224,529	209,626	120,308	128,494	25,417
\$3,000 under \$4,000.....	144,017	67,304	503,490	324,296	309,952	144,017	236,466	46,579
\$4,000 under \$5,000.....	137,330	84,548	616,535	392,715	381,433	137,330	292,522	58,235
\$5,000 under \$6,000.....	144,466	101,849	792,520	444,475	433,641	144,466	406,856	82,341
\$6,000 under \$7,000.....	128,292	104,159	828,756	457,268	452,704	128,292	422,570	85,913
\$7,000 under \$8,000.....	94,235	88,497	703,419	352,446	345,606	94,235	377,587	75,951
\$8,000 under \$9,000.....	71,755	65,885	609,820	250,448	247,672	71,755	360,683	73,573
\$9,000 under \$10,000.....	50,392	47,914	477,775	169,785	168,784	50,392	298,604	61,634
\$10,000 under \$11,000.....	35,244	33,588	368,812	122,699	120,821	35,244	239,076	49,842
\$11,000 under \$12,000.....	23,939	22,622	274,349	83,510	82,104	23,939	182,978	38,546
\$12,000 under \$13,000.....	15,006	14,030	187,277	52,770	51,705	15,006	128,125	27,495
\$13,000 under \$14,000.....	11,831	10,952	159,212	40,994	39,806	11,831	111,942	24,505
\$14,000 under \$15,000.....	7,884	7,560	114,068	28,837	28,162	7,884	81,046	17,890
\$15,000 under \$20,000.....	19,676	18,192	334,280	70,751	67,675	19,676	242,572	55,994
\$20,000 under \$25,000.....	8,393	7,593	121,093	31,576	29,535	8,393	143,526	36,669
\$25,000 under \$50,000.....	11,650	10,593	389,796	45,234	42,543	11,650	312,076	96,464
\$50,000 under \$100,000.....	2,837	2,583	186,098	11,168	10,191	2,837	154,317	64,869
\$100,000 under \$150,000.....	352	317	42,098	1,318	1,133	352	34,525	17,533
\$150,000 under \$200,000.....	122	109	20,883	449	383	122	16,941	9,223
\$200,000 under \$500,000.....	91	75	24,802	329	271	91	20,040	11,903
\$500,000 under \$1,000,000.....	14	13	9,288	50	44	14	7,506	4,605
\$1,000,000 or more.....	4	2	5,017	11	8	4	4,517	2,617
Non-taxable returns, total.....	317,462	164,145	423,858	965,037	842,882	12,913	7,168	-
No adjusted gross income.....	12,559	8,813	-	37,249	32,123	-	-	-
Under \$1,000.....	140,734	37,545	64,988	253,172	214,290	(4)	(4)	-
\$1,000 under \$2,000.....	81,208	49,416	117,956	256,976	205,483	3,564	932	-
\$2,000 under \$3,000.....	46,302	25,040	113,374	200,332	180,369	5,508	2,840	-
\$3,000 under \$4,000.....	22,632	20,547	78,430	124,071	117,647	2,166	1,177	-
\$4,000 under \$5,000.....	6,669	5,491	29,548	42,037	41,836	1,575	2,215	-
\$5,000 or more.....	7,358	7,293	43,972	51,200	51,134	-	-	-
Returns under \$5,000.....	849,717	366,958	1,985,697	2,018,613	1,847,985	551,856	726,828	142,692
Returns \$5,000 under \$10,000.....	496,288	415,452	3,452,912	1,724,778	1,698,763	489,743	1,867,262	379,212
Returns \$10,000 or more.....	137,253	128,374	2,306,423	490,540	475,159	137,110	1,679,579	458,115

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Montana								
Grand total.....	229,443	135,948	31,030,932	669,988	633,784	172,715	552,224	119,110
Taxable returns, total.....	170,617	103,747	969,660	489,258	477,193	170,617	550,505	119,110
Under \$1,000.....	5,880	-	4,845	5,880	5,880	5,880	761	151
\$1,000 under \$2,000.....	21,550	1,386	31,258	24,997	23,035	21,550	12,895	2,561
\$2,000 under \$3,000.....	16,303	3,591	40,875	25,402	24,599	16,303	20,514	4,051
\$3,000 under \$4,000.....	20,135	9,839	69,055	45,149	44,266	20,135	32,592	6,455
\$4,000 under \$5,000.....	23,525	14,314	104,764	68,814	66,747	23,525	48,277	9,520
\$5,000 under \$6,000.....	22,557	18,888	125,478	80,363	77,523	22,557	59,562	11,795
\$6,000 under \$7,000.....	17,729	17,729	114,134	65,402	63,401	17,729	61,476	12,452
\$7,000 under \$8,000.....	6,926	6,144	51,624	27,393	26,992	6,926	29,043	5,840
\$8,000 under \$9,000.....	13,535	12,953	113,523	54,324	54,324	13,535	64,544	13,197
\$9,000 under \$10,000.....	5,091	4,991	48,505	21,989	21,508	5,091	28,738	5,771
\$10,000 under \$11,000.....	4,874	4,644	50,923	19,220	18,760	4,874	32,773	6,761
\$11,000 under \$12,000.....	3,193	3,061	36,473	12,106	11,711	3,193	24,389	5,077
\$12,000 under \$13,000.....	1,907	1,809	23,834	7,466	7,236	1,907	16,657	3,447
\$13,000 under \$14,000.....	1,645	1,546	22,133	5,956	5,798	1,645	15,320	3,312
\$14,000 under \$15,000.....	921	888	13,359	3,917	3,818	921	9,472	2,023
\$15,000 under \$20,000.....	2,042	1,910	35,216	8,630	8,301	2,042	26,712	6,147
\$20,000 under \$25,000.....	1,251	1,186	27,397	4,907	4,742	1,251	21,702	5,419
\$25,000 under \$50,000.....	1,400	1,350	43,210	6,709	6,313	1,400	34,138	9,846
\$50,000 under \$100,000.....	131	120	8,009	549	502	131	6,636	2,689
\$100,000 under \$150,000.....	10	9	1,180	35	33	10	960	471
\$150,000 under \$200,000.....	4	4	686	19	17	4	586	285
\$200,000 under \$500,000.....	6	5	1,631	23	20	6	1,487	889
\$500,000 under \$1,000,000.....	2	2	1,548	8	7	2	1,271	998
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	58,826	32,201	361,272	180,730	156,591	2,098	1,719	-
No adjusted gross income.....	4,943	3,558	216,529	15,168	13,022	-	-	-
Under \$1,000.....	25,336	4,986	9,633	44,060	37,534	-	-	-
\$1,000 under \$2,000.....	13,541	10,020	20,052	45,767	34,771	-	-	-
\$2,000 under \$3,000.....	8,512	7,450	20,821	37,433	34,405	-	-	-
\$3,000 under \$4,000.....	3,373	3,172	11,593	16,906	15,463	2,098	1,719	-
\$4,000 under \$5,000.....	1,772	(4)	7,913	11,115	11,115	-	-	-
\$5,000 or more.....	1,349	1,349	7,829	10,281	10,281	-	-	-
Returns under \$5,000.....	144,870	59,982	390,240	340,691	310,837	89,057	115,664	22,718
Returns \$5,000 under \$10,000.....	67,154	59,399	460,729	259,554	255,531	66,239	244,245	49,055
Returns \$10,000 or more.....	17,419	16,567	265,963	69,743	67,416	17,419	192,315	47,337
Nebraska								
Grand total.....	516,998	303,259	2,406,863	1,454,694	1,360,666	392,319	1,323,804	291,282
Taxable returns, total.....	383,421	235,000	2,227,547	1,042,786	999,478	383,421	1,315,145	291,282
Under \$1,000.....	14,841	-	12,462	14,841	14,841	14,841	2,312	465
\$1,000 under \$2,000.....	41,742	3,289	61,905	47,606	45,231	41,742	25,565	5,070
\$2,000 under \$3,000.....	48,446	14,625	123,263	84,759	79,408	48,446	37,844	11,077
\$3,000 under \$4,000.....	50,919	26,409	178,621	116,003	105,157	50,919	86,319	16,823
\$4,000 under \$5,000.....	41,912	26,907	187,995	116,209	106,235	41,912	92,762	17,832
\$5,000 under \$6,000.....	48,837	39,273	267,743	156,147	153,038	48,837	137,460	27,091
\$6,000 under \$7,000.....	36,190	30,354	234,324	130,224	128,140	36,190	123,189	24,351
\$7,000 under \$8,000.....	27,185	24,911	203,763	94,525	93,622	27,185	119,272	23,857
\$8,000 under \$9,000.....	17,451	16,760	148,413	68,896	67,000	17,451	85,804	17,153
\$9,000 under \$10,000.....	14,998	14,408	142,025	62,138	61,938	14,998	84,166	17,123
\$10,000 under \$11,000.....	9,719	9,099	102,018	35,612	34,683	9,719	68,014	14,082
\$11,000 under \$12,000.....	7,047	6,567	80,826	26,032	24,935	7,047	55,062	11,538
\$12,000 under \$13,000.....	4,626	4,419	57,588	17,236	16,938	4,626	40,231	8,459
\$13,000 under \$14,000.....	3,406	3,200	45,758	12,384	11,698	3,406	32,641	6,917
\$14,000 under \$15,000.....	2,848	2,368	41,160	10,671	10,254	2,848	30,145	6,662
\$15,000 under \$20,000.....	6,361	5,945	109,603	23,784	22,893	6,361	83,269	19,414
\$20,000 under \$25,000.....	2,804	2,668	62,605	9,745	9,130	2,804	51,044	13,042
\$25,000 under \$50,000.....	3,389	3,157	111,815	13,294	12,323	3,389	93,325	28,748
\$50,000 under \$100,000.....	600	555	38,475	2,314	2,102	600	32,698	13,803
\$100,000 under \$150,000.....	71	58	6,398	212	212	71	7,068	3,708
\$150,000 under \$200,000.....	17	10	2,502	49	38	17	2,342	1,235
\$200,000 under \$500,000.....	17	12	5,087	47	40	17	4,406	2,519
\$500,000 under \$1,000,000.....	1	1	638	3	2	1	607	313
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	133,577	68,259	319,316	411,908	361,188	8,998	8,659	-
No adjusted gross income.....	7,618	5,521	211,509	25,086	22,476	-	-	-
Under \$1,000.....	53,734	10,379	24,181	86,946	76,210	-	-	-
\$1,000 under \$2,000.....	36,798	21,578	53,443	117,951	94,505	1,918	563	-
\$2,000 under \$3,000.....	19,166	15,022	46,575	85,661	73,728	4,068	2,535	-
\$3,000 under \$4,000.....	10,745	10,345	37,736	61,712	60,520	1,506	1,774	-
\$4,000 under \$5,000.....	3,607	3,436	15,728	22,325	22,325	1,506	1,774	-
\$5,000 or more.....	1,909	1,808	13,162	11,627	11,426	1,406	3,787	-
Returns under \$5,000.....	329,522	137,681	730,400	779,699	700,634	205,346	269,074	130,440
Returns \$5,000 under \$10,000.....	146,467	127,417	1,008,122	522,872	514,499	145,965	552,812	51,267
Returns \$10,000 or more.....	41,009	38,161	668,341	152,123	145,533	41,008	501,918	109,575

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousands of dollars)
						Number of returns	Amount (Thousands of dollars)	
Nevada								
Grand total.....	137,051	75,141	388,377	377,882	368,015	114,732	526,584	125,195
Taxable returns, total.....	113,995	65,665	835,594	315,607	309,418	113,995	525,579	125,195
Under \$1,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
\$1,000 under \$2,000.....	10,899	(4)	16,148	11,476	10,996	10,899	7,648	1,529
\$2,000 under \$3,000.....	7,252	(4)	18,150	11,798	11,606	7,252	8,978	1,790
\$3,000 under \$4,000.....	11,818	3,680	41,275	25,358	24,397	11,818	21,200	4,238
\$4,000 under \$5,000.....	11,312	6,196	51,013	30,480	29,228	11,312	25,288	5,104
\$5,000 under \$6,000.....	9,829	6,066	53,836	28,623	27,853	9,829	26,357	5,305
\$6,000 under \$7,000.....	10,182	8,463	65,401	32,123	31,834	10,182	36,561	7,556
\$7,000 under \$8,000.....	12,795	8,840	66,125	40,769	40,282	12,795	58,913	12,407
\$8,000 under \$9,000.....	6,973	5,530	29,115	22,504	22,468	6,973	33,884	7,134
\$9,000 under \$10,000.....	5,778	5,201	54,669	21,386	21,289	5,778	35,313	6,918
\$10,000 under \$11,000.....	5,995	5,530	62,595	21,909	21,710	5,995	39,490	8,286
\$11,000 under \$12,000.....	4,549	4,384	52,200	16,919	16,854	4,549	34,373	7,286
\$12,000 under \$13,000.....	3,553	3,519	44,306	13,417	13,250	3,553	29,868	6,436
\$13,000 under \$14,000.....	2,354	2,024	31,859	8,390	8,257	2,354	22,676	5,040
\$14,000 under \$15,000.....	1,494	1,361	21,597	5,151	5,018	1,494	15,207	3,453
\$15,000 under \$20,000.....	3,807	3,508	64,671	13,573	13,074	3,807	48,160	11,309
\$20,000 under \$25,000.....	789	690	17,636	2,898	2,759	789	14,318	3,849
\$25,000 under \$50,000.....	1,150	974	39,753	4,105	3,988	1,150	33,385	10,920
\$50,000 under \$100,000.....	346	325	22,002	1,370	1,323	346	18,286	7,580
\$100,000 under \$150,000.....	62	54	7,389	235	211	62	6,264	3,119
\$150,000 under \$200,000.....	13	9	2,259	43	33	13	1,913	1,010
\$200,000 under \$500,000.....	25	23	6,807	85	75	25	5,771	3,151
\$500,000 under \$1,000,000.....	7	6	4,085	22	20	7	3,059	1,658
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	23,056	9,476	32,783	62,275	58,597	(4)	(4)	(4)
No adjusted gross income.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Under \$1,000.....	9,611	(4)	3,747	13,204	12,818	(4)	(4)	(4)
\$1,000 under \$2,000.....	5,818	2,323	7,635	16,105	13,873			
\$2,000 under \$3,000.....	-	-	-	-	-			
\$3,000 under \$4,000.....	-	-	-	-	-			
\$4,000 under \$5,000.....	-	-	-	-	-			
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	66,579	19,063	316,768	142,466	135,999	44,871	64,107	12,778
Returns \$5,000 under \$10,000.....	46,330	33,773	133,327	146,944	145,109	45,653	189,198	39,320
Returns \$10,000 or more.....	24,242	22,305	378,282	88,472	86,907	24,208	273,279	73,097
New Hampshire								
Grand total.....	242,521	140,081	31,193,355	673,597	646,742	201,997	656,639	141,491
Taxable returns, total.....	200,998	123,946	1,136,767	557,745	544,391	200,998	655,623	141,491
Under \$1,000.....	7,179	-	5,783	7,179	7,179	7,179	896	182
\$1,000 under \$2,000.....	19,118	(4)	28,742	22,415	22,212	19,118	12,276	2,452
\$2,000 under \$3,000.....	22,330	4,671	36,248	39,759	34,365	22,330	27,459	5,305
\$3,000 under \$4,000.....	26,661	14,030	94,062	61,186	58,518	26,661	45,918	8,971
\$4,000 under \$5,000.....	25,608	12,848	115,070	63,836	61,783	25,608	63,006	12,433
\$5,000 under \$6,000.....	28,873	23,217	157,028	99,686	97,091	28,873	76,468	15,404
\$6,000 under \$7,000.....	18,296	17,202	120,288	72,770	71,972	18,296	60,148	11,947
\$7,000 under \$8,000.....	18,142	16,561	136,509	64,273	63,374	18,142	79,761	16,324
\$8,000 under \$9,000.....	11,832	11,832	99,325	48,065	47,470	11,832	55,936	11,327
\$9,000 under \$10,000.....	5,328	5,328	30,764	16,548	16,447	5,328	34,880	7,024
\$10,000 under \$11,000.....	4,650	4,347	48,661	16,139	15,903	4,650	32,942	6,894
\$11,000 under \$12,000.....	3,537	3,368	40,608	13,407	13,104	3,537	27,358	5,747
\$12,000 under \$13,000.....	2,344	2,277	28,995	9,040	8,771	2,344	19,194	4,051
\$13,000 under \$14,000.....	1,244	1,242	16,722	4,433	4,366	1,244	12,169	2,691
\$14,000 under \$15,000.....	908	874	13,109	3,528	3,360	908	9,510	2,079
\$15,000 under \$20,000.....	2,896	2,519	45,363	10,745	10,108	2,896	34,240	7,967
\$20,000 under \$25,000.....	672	672	34,841	7,232	7,232	672	11,377	2,785
\$25,000 under \$30,000.....	1,296	1,181	42,578	4,884	4,653	1,296	34,301	10,066
\$30,000 under \$50,000.....	260	228	16,705	990	868	260	13,920	5,853
\$50,000 under \$100,000.....	25	24	2,977	112	102	25	2,510	1,197
\$100,000 under \$200,000.....	3	3	928	17	14	3	710	425
\$200,000 under \$500,000.....	4	4	1,061	10	9	4	644	367
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	41,523	16,135	356,588	115,852	102,351	(4)	(4)	(4)
No adjusted gross income.....	848	(4)	2,727	2,508	2,406	-	-	-
Under \$1,000.....	20,628	1,913	8,811	27,243	24,053	(4)	(4)	(4)
\$1,000 under \$2,000.....	8,346	5,779	18,125	26,591	25,320			
\$2,000 under \$3,000.....	5,381	3,598	14,060	22,160	19,085			
\$3,000 under \$4,000.....	4,487	3,499	16,008	25,423	24,720			
\$4,000 under \$5,000.....	1,633	(4)	7,631	11,567	11,567			
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	142,285	49,168	355,543	305,454	285,835	101,794	150,306	29,343
Returns \$5,000 under \$10,000.....	72,572	76,241	564,711	301,748	296,760	82,572	307,438	62,026
Returns \$10,000 or more.....	17,664	16,672	273,103	66,395	64,147	17,631	198,875	50,122

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)			Number of returns	Amount (Thousand dollars)	
New Jersey								
Grand total.....	2,386,667	1,376,243	314,925,916	6,653,192	6,370,756	2,019,560	8,815,612	2,027,691
Taxable returns, total.....	2,007,446	1,241,846	14,427,907	5,691,988	5,535,846	2,007,446	8,809,307	2,027,691
Under \$1,000.....	47,216		39,701	47,216	47,216	47,216	7,360	1,459
\$1,000 under \$2,000.....	132,615	7,036	199,647	152,360	146,217	132,615	162,315	35,949
\$2,000 under \$3,000.....	154,234	27,075	387,140	247,866	232,613	154,234	182,166	35,949
\$3,000 under \$4,000.....	197,488	54,422	696,326	375,494	351,389	197,488	365,569	73,131
\$4,000 under \$5,000.....	214,652	98,329	966,800	533,075	512,407	214,652	492,871	99,943
\$5,000 under \$6,000.....	227,444	140,332	1,249,811	664,761	642,630	227,444	667,375	131,288
\$6,000 under \$7,000.....	223,333	172,488	1,442,859	768,556	736,213	223,333	762,834	155,358
\$7,000 under \$8,000.....	202,104	175,539	1,511,480	700,803	688,703	202,104	838,183	171,337
\$8,000 under \$9,000.....	140,513	126,088	1,191,251	507,559	501,409	140,513	697,423	143,579
\$9,000 under \$10,000.....	112,687	105,102	1,069,353	400,932	393,146	112,687	663,693	137,813
\$10,000 under \$11,000.....	91,866	86,755	961,877	332,305	328,852	91,866	614,774	128,881
\$11,000 under \$12,000.....	62,586	59,759	717,790	227,842	224,434	62,586	475,050	100,641
\$12,000 under \$13,000.....	41,443	38,766	516,388	149,881	146,903	41,443	352,369	79,864
\$13,000 under \$14,000.....	30,661	29,435	412,889	115,574	113,128	30,661	283,156	61,610
\$14,000 under \$15,000.....	21,148	19,890	305,809	76,783	75,097	21,148	213,872	47,403
\$15,000 under \$20,000.....	54,452	51,632	924,750	206,040	200,600	54,452	667,237	153,738
\$20,000 under \$25,000.....	21,605	20,110	477,893	82,719	79,472	21,605	363,877	92,336
\$25,000 under \$50,000.....	25,267	23,489	834,474	98,961	94,050	25,267	667,649	203,825
\$50,000 under \$100,000.....	5,158	4,743	339,850	19,633	18,198	5,158	283,781	119,532
\$100,000 under \$150,000.....	606	540	72,590	2,284	2,004	606	59,587	29,921
\$150,000 under \$200,000.....	172	150	29,541	635	549	172	23,925	12,840
\$200,000 under \$500,000.....	137	133	44,454	571	497	137	36,253	20,345
\$500,000 under \$1,000,000.....	29	24	18,908	100	85	29	15,886	8,430
\$1,000,000 or more.....	10	9	16,426	38	34	10	12,599	6,453
Non-taxable returns, total.....	379,221	134,397	3,498,009	961,204	834,910	12,114	6,305	-
No adjusted gross income.....	8,901	3,081	16,562	18,767	15,779	-	-	-
Under \$1,000.....	197,912	19,100	86,582	279,523	248,654	(4)	(4)	-
\$1,000 under \$2,000.....	83,326	39,077	121,531	236,431	187,023	4,515	827	-
\$2,000 under \$3,000.....	42,822	33,032	104,536	162,925	131,955	-	-	-
\$3,000 under \$4,000.....	26,984	22,612	93,871	133,271	124,180	6,496	3,842	-
\$4,000 under \$5,000.....	11,565	9,984	51,574	76,547	75,070	-	-	-
\$5,000 or more.....	7,711	7,511	56,457	53,740	52,249	1,003	1,623	-
Returns under \$5,000.....	1,117,715	313,748	2,731,166	2,263,475	2,072,503	757,216	1,134,677	236,797
Returns \$5,000 under \$10,000.....	913,129	726,398	6,507,424	3,073,279	3,011,587	906,974	3,610,183	739,375
Returns \$10,000 or more.....	355,823	336,097	5,687,326	1,316,438	1,286,666	355,270	4,070,752	1,061,519
New Mexico								
Grand total.....	284,079	181,733	1,439,871	911,668	886,605	209,917	734,472	163,859
Taxable returns, total.....	208,689	141,618	1,317,638	652,965	642,067	208,689	733,391	163,859
Under \$1,000.....	5,719	-	4,621	5,719	5,719	5,719	675	131
\$1,000 under \$2,000.....	21,775	(4)	31,567	25,907	24,824	21,775	12,130	2,417
\$2,000 under \$3,000.....	23,373	9,081	59,046	42,615	41,911	23,373	25,697	5,070
\$3,000 under \$4,000.....	26,160	15,226	92,781	72,775	70,601	26,160	36,325	7,256
\$4,000 under \$5,000.....	21,781	15,782	97,326	69,916	69,513	21,781	41,041	8,272
\$5,000 under \$6,000.....	20,413	15,696	113,349	77,772	75,899	20,413	47,905	9,452
\$6,000 under \$7,000.....	19,984	18,022	129,289	79,039	78,939	19,984	57,933	11,374
\$7,000 under \$8,000.....	13,568	12,570	101,122	58,884	58,180	13,568	48,737	9,777
\$8,000 under \$9,000.....	14,478	13,782	122,359	58,104	57,312	14,478	69,631	14,171
\$9,000 under \$10,000.....	10,687	10,587	101,631	46,164	45,762	10,687	57,796	11,733
\$10,000 under \$11,000.....	8,072	7,635	84,718	31,696	31,395	8,072	53,662	11,180
\$11,000 under \$12,000.....	5,244	5,143	60,034	20,033	19,866	5,244	39,233	8,231
\$12,000 under \$13,000.....	3,431	3,230	42,837	13,387	13,152	3,431	28,672	6,194
\$13,000 under \$14,000.....	2,856	2,791	38,461	11,087	10,988	2,856	26,724	5,832
\$14,000 under \$15,000.....	2,184	1,949	31,636	8,066	7,965	2,184	22,527	5,095
\$15,000 under \$20,000.....	5,023	4,553	86,269	17,347	16,254	5,023	65,597	15,511
\$20,000 under \$25,000.....	1,806	1,736	40,079	6,552	6,219	1,806	32,056	8,096
\$25,000 under \$50,000.....	1,599	1,524	53,811	6,607	6,390	1,599	44,103	13,595
\$50,000 under \$100,000.....	282	271	18,078	1,121	1,039	282	15,516	6,378
\$100,000 under \$150,000.....	32	29	3,723	102	95	32	3,268	1,676
\$150,000 under \$200,000.....	13	10	2,253	46	42	13	2,029	1,113
\$200,000 under \$500,000.....	9	5	2,668	26	22	9	2,174	1,105
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	75,390	40,115	3,122,213	258,703	244,538	(4)	(4)	-
No adjusted gross income.....	2,837	(4)	5,717	7,149	6,397	-	-	-
Under \$1,000.....	29,305		12,083	41,598	38,619	-	-	-
\$1,000 under \$2,000.....	17,090	11,181	26,344	57,332	51,421	-	-	-
\$2,000 under \$3,000.....	11,256	9,084	27,457	53,891	50,535	-	-	-
\$3,000 under \$4,000.....	9,084	7,611	31,785	52,145	51,454	(4)	(4)	-
\$4,000 under \$5,000.....	3,173	3,173	14,840	22,574	22,574	-	-	-
\$5,000 or more.....	2,645	2,611	17,021	23,612	23,578	-	-	-
Returns under \$5,000.....	171,753	79,659	3,390,333	452,023	433,528	100,203	116,884	23,146
Returns \$5,000 under \$10,000.....	81,609	73,136	582,864	342,943	339,072	79,130	282,002	56,707
Returns \$10,000 or more.....	30,717	28,938	466,474	116,702	114,005	30,584	335,586	84,006

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousands of dollars)
						Number of returns	Amount (Thousands of dollars)	
New York								
Grand total.....	6,629,260	3,462,166	241,477,457	17,741,358	16,894,554	5,633,627	24,009,375	5,778,748
Taxable returns, total.....	5,591,077	3,096,423	40,032,867	15,000,945	14,510,274	5,591,077	23,979,441	5,778,748
Under \$1,000.....	130,139	-	108,124	130,139	130,139	130,139	18,418	3,649
\$1,000 under \$2,000.....	430,177	17,139	642,387	498,369	480,633	430,177	253,013	10,520
\$2,000 under \$3,000.....	527,485	83,109	1,329,597	862,831	815,391	527,485	605,974	119,518
\$3,000 under \$4,000.....	648,458	190,333	2,276,476	1,329,210	1,251,551	648,458	1,116,720	222,877
\$4,000 under \$5,000.....	663,176	283,048	2,986,261	1,603,507	1,539,280	663,176	1,540,113	311,175
\$5,000 under \$6,000.....	624,602	361,145	3,439,413	1,771,170	1,709,220	624,602	1,794,629	364,965
\$6,000 under \$7,000.....	555,336	412,897	3,603,351	1,777,773	1,736,516	555,336	1,941,054	395,596
\$7,000 under \$8,000.....	468,147	381,521	3,567,778	1,608,019	1,608,019	468,147	1,928,964	396,115
\$8,000 under \$9,000.....	353,066	300,359	2,998,665	1,210,172	1,186,468	353,066	1,760,017	365,137
\$9,000 under \$10,000.....	278,010	240,332	2,630,858	947,296	925,908	278,010	1,608,232	335,923
\$10,000 under \$11,000.....	212,618	192,167	2,226,544	751,861	738,913	212,618	1,395,072	293,173
\$11,000 under \$12,000.....	145,631	133,073	1,670,840	511,936	501,273	145,631	1,083,797	230,143
\$12,000 under \$13,000.....	103,217	94,084	1,287,265	365,533	353,533	103,217	852,687	183,525
\$13,000 under \$14,000.....	71,232	65,350	929,400	250,451	242,949	71,232	646,048	140,858
\$14,000 under \$15,000.....	56,192	51,494	813,283	197,934	191,132	56,192	551,113	121,882
\$15,000 under \$20,000.....	148,362	134,690	2,531,501	542,119	523,593	148,362	1,751,300	404,278
\$20,000 under \$25,000.....	61,665	55,073	1,372,576	223,250	213,076	61,665	987,691	248,374
\$25,000 under \$50,000.....	83,891	74,663	2,808,890	313,425	293,613	83,891	2,054,048	614,316
\$50,000 under \$100,000.....	23,307	20,387	1,547,927	85,780	78,482	23,307	1,156,405	470,084
\$100,000 under \$150,000.....	3,509	3,007	419,935	12,425	10,865	3,509	308,780	151,212
\$150,000 under \$200,000.....	1,245	1,057	213,410	4,345	3,759	1,245	153,833	81,173
\$200,000 under \$500,000.....	1,345	1,113	383,726	4,524	3,826	1,345	269,537	151,988
\$500,000 under \$1,000,000.....	187	137	123,977	614	504	187	87,755	51,279
\$1,000,000 or more.....	80	55	155,663	262	217	80	114,281	71,281
Nontaxable returns, total.....	1,038,183	365,743	21,444,590	2,740,413	2,384,280	42,550	29,934	-
No adjusted gross income.....	24,555	13,190	567,830	60,733	51,315	-	-	-
Under \$1,000.....	506,840	52,025	225,229	727,123	645,408	(4)	(4)	-
\$1,000 under \$2,000.....	244,945	112,656	356,699	718,338	571,288	11,194	4,208	-
\$2,000 under \$3,000.....	125,389	79,723	306,480	492,281	421,643	13,165	8,003	-
\$3,000 under \$4,000.....	83,891	79,706	294,426	403,587	372,659	10,136	8,813	-
\$4,000 under \$5,000.....	33,487	28,627	148,552	182,129	182,129	5,080	2,722	-
\$5,000 or more.....	23,061	18,064	201,034	145,089	139,838	2,485	6,159	-
Returns under \$5,000.....	3,414,557	921,328	28,586,401	7,019,380	6,461,436	2,439,500	3,558,013	707,469
Returns \$5,000 under \$10,000.....	2,299,877	1,712,680	16,302,224	7,450,314	7,267,605	2,281,273	9,036,276	1,857,736
Returns \$10,000 or more.....	914,826	828,158	16,588,832	3,271,664	3,165,513	912,854	11,415,086	3,213,543
North Carolina								
Grand total.....	1,353,694	750,255	35,960,224	4,042,559	3,940,600	961,378	2,857,247	641,511
Taxable returns, total.....	957,738	587,384	5,383,864	2,732,333	2,687,947	957,738	2,854,226	641,511
Under \$1,000.....	30,399	(4)	25,627	30,399	30,399	30,399	4,720	937
\$1,000 under \$2,000.....	91,095	9,639	138,931	113,637	112,572	91,095	52,578	10,469
\$2,000 under \$3,000.....	132,890	42,867	335,827	262,392	256,897	132,890	130,848	26,457
\$3,000 under \$4,000.....	151,633	72,207	532,783	392,367	385,232	151,633	217,042	43,435
\$4,000 under \$5,000.....	124,688	88,236	556,264	388,216	380,570	124,688	228,160	45,713
\$5,000 under \$6,000.....	120,040	92,664	657,569	410,387	405,676	120,040	301,091	60,532
\$6,000 under \$7,000.....	86,565	76,145	558,603	328,305	326,033	86,565	265,274	53,420
\$7,000 under \$8,000.....	60,539	55,300	451,916	228,111	224,861	60,539	238,998	48,114
\$8,000 under \$9,000.....	43,807	39,764	371,332	197,870	195,905	43,807	212,753	43,271
\$9,000 under \$10,000.....	31,722	29,947	298,908	107,099	104,376	31,722	186,953	38,164
\$10,000 under \$11,000.....	20,784	19,687	217,900	76,985	75,887	20,784	133,469	27,621
\$11,000 under \$12,000.....	13,557	13,042	155,901	52,595	52,336	13,557	99,087	20,775
\$12,000 under \$13,000.....	9,160	8,610	114,366	33,216	32,665	9,160	75,233	15,884
\$13,000 under \$14,000.....	6,275	5,803	84,719	21,938	21,184	6,275	57,020	12,312
\$14,000 under \$15,000.....	5,145	4,870	74,448	19,033	18,622	5,145	50,190	10,880
\$15,000 under \$20,000.....	12,469	11,438	211,727	43,913	42,398	12,469	151,143	34,854
\$20,000 under \$25,000.....	5,786	5,373	129,078	21,973	21,219	5,786	93,550	23,213
\$25,000 under \$50,000.....	9,029	8,437	129,078	33,548	33,797	9,029	226,859	67,354
\$50,000 under \$100,000.....	1,797	1,572	113,099	6,761	6,242	1,797	87,832	35,605
\$100,000 under \$150,000.....	216	199	25,978	842	761	216	19,530	9,688
\$150,000 under \$200,000.....	45	40	7,571	179	163	45	5,899	2,824
\$200,000 under \$500,000.....	51	44	14,342	192	161	51	10,713	5,879
\$500,000 under \$1,000,000.....	4	3	2,560	11	9	4	2,115	1,299
\$1,000,000 or more.....	2	-	5,314	4	2	2	3,869	3,211
Nontaxable returns, total.....	395,956	162,871	25,576,360	1,310,226	1,252,653	3,640	3,021	-
No adjusted gross income.....	8,607	5,196	515,468	24,849	22,725	-	-	-
Under \$1,000.....	163,384	26,444	77,883	317,288	296,249	-	-	-
\$1,000 under \$2,000.....	110,655	53,441	157,483	369,874	350,071	-	-	-
\$2,000 under \$3,000.....	60,833	37,236	151,593	275,191	265,054	-	-	-
\$3,000 under \$4,000.....	36,836	28,671	127,348	212,766	209,262	3,640	3,021	-
\$4,000 under \$5,000.....	10,463	8,066	46,097	72,748	72,368	-	-	-
\$5,000 or more.....	5,178	3,817	31,446	36,924	36,924	-	-	-
Returns under \$5,000.....	921,465	572,500	22,134,368	2,459,727	2,381,399	534,001	635,375	126,611
Returns \$5,000 under \$10,000.....	347,800	298,590	2,367,190	1,266,784	1,253,389	343,058	1,205,693	243,501
Returns \$10,000 or more.....	84,431	79,165	1,458,666	314,048	305,812	84,319	1,016,179	271,399

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits	
			(Thousand dollars)			Number of returns	Amount (Thousand dollars)		(Thousand dollars)
North Dakota									
Grand total.....	209,068	133,443	3,898,709	676,238	640,011	145,789	423,537	89,226	
Taxable returns, total.....	140,241	89,653	780,671	414,533	400,674	140,241	420,213	89,226	
Under \$1,000.....	3,478	-	3,118	3,478	3,478	3,478	719	146	
\$1,000 under \$2,000.....	18,268	(4)	27,501	20,799	20,264	18,268	11,607	2,306	
\$2,000 under \$3,000.....	13,812	5,637	35,840	26,542	24,639	13,812	15,076	2,869	
\$3,000 under \$4,000.....	20,612	11,168	71,550	48,728	46,435	20,612	32,479	6,258	
\$4,000 under \$5,000.....	21,198	15,929	96,108	69,857	66,285	21,198	40,225	7,479	
\$5,000 under \$6,000.....	13,771	10,788	74,766	49,920	48,916	13,771	34,106	6,688	
\$6,000 under \$7,000.....	13,446	11,446	86,010	47,900	46,896	13,446	45,411	8,835	
\$7,000 under \$8,000.....	11,443	9,954	86,139	48,263	47,460	11,443	43,531	8,699	
\$8,000 under \$9,000.....	5,471	5,070	45,883	20,213	19,911	5,471	25,697	5,062	
\$9,000 under \$10,000.....	6,796	6,636	64,033	26,640	25,845	6,796	37,393	7,529	
\$10,000 under \$11,000.....	3,104	3,038	32,663	15,123	14,855	3,104	19,011	3,853	
\$11,000 under \$12,000.....	2,300	2,133	26,448	9,393	9,057	2,300	17,302	3,338	
\$12,000 under \$13,000.....	1,005	972	12,682	3,885	3,709	1,005	8,560	1,776	
\$13,000 under \$14,000.....	837	804	11,209	3,314	3,012	837	7,963	1,731	
\$14,000 under \$15,000.....	735	735	10,626	3,637	3,637	735	7,001	1,487	
\$15,000 under \$20,000.....	2,145	2,111	36,607	8,988	8,655	2,145	26,672	6,009	
\$20,000 under \$25,000.....	909	841	20,168	3,841	3,808	909	15,857	4,009	
\$25,000 under \$30,000.....	829	745	27,616	3,501	3,338	829	21,462	6,470	
\$30,000 under \$40,000.....	94	94	5,875	407	382	94	4,877	1,979	
\$40,000 under \$50,000.....	17	16	2,004	66	63	17	1,799	879	
\$50,000 under \$60,000.....	3	3	494	8	6	3	460	232	
\$60,000 under \$70,000.....	7	6	2,001	26	21	7	1,723	96	
\$70,000 under \$80,000.....	-	-	-	-	-	-	-	-	
\$80,000 under \$100,000.....	1	1	1,330	4	2	1	1,282	634	
\$100,000 or more.....	-	-	-	-	-	-	-	-	
Nontaxable returns, total.....	68,827	43,790	3,118,038	261,705	239,337	5,548	3,324	-	
No adjusted gross income.....	4,222	2,610	35,858	13,192	11,494	-	-	-	
Under \$1,000.....	21,429	6,834	10,522	43,433	38,694	-	-	-	
\$1,000 under \$2,000.....	17,613	11,712	25,881	61,455	52,093	2,702	1,229	-	
\$2,000 under \$3,000.....	11,133	9,406	26,759	48,849	42,071	-	-	-	
\$3,000 under \$4,000.....	6,819	5,818	23,835	39,332	36,620	-	-	-	
\$4,000 under \$5,000.....	5,085	4,887	22,924	36,509	35,421	2,008	1,205	-	
\$5,000 or more.....	2,523	2,523	13,975	20,935	20,935	838	890	-	
Returns under \$5,000.....	143,672	75,796	3,338,180	410,174	379,503	82,078	102,540	19,054	
Returns \$5,000 under \$10,000.....	53,372	46,110	370,266	213,792	209,884	51,691	186,874	36,613	
Returns \$10,000 or more.....	12,024	11,557	190,263	52,272	50,624	12,020	134,123	33,559	
Ohio									
Grand total.....	3,360,412	2,103,251	19,569,650	9,873,240	9,440,730	2,811,656	11,235,183	2,557,600	
Taxable returns, total.....	2,789,309	1,838,148	18,735,585	8,154,312	7,930,114	2,789,309	11,217,179	2,557,600	
Under \$1,000.....	73,844	-	61,366	73,844	73,844	73,844	10,995	2,185	
\$1,000 under \$2,000.....	207,894	12,360	308,353	238,161	231,699	207,894	127,702	25,348	
\$2,000 under \$3,000.....	218,384	97,440	545,075	367,999	339,375	218,384	254,608	50,456	
\$3,000 under \$4,000.....	265,851	106,347	933,653	568,802	535,929	265,851	465,782	92,233	
\$4,000 under \$5,000.....	302,011	164,283	1,368,058	799,592	775,159	302,011	696,164	139,795	
\$5,000 under \$6,000.....	362,335	271,567	2,001,163	1,180,524	1,162,096	362,335	1,000,736	201,842	
\$6,000 under \$7,000.....	344,560	283,744	2,238,829	1,196,240	1,177,763	344,560	1,187,886	240,514	
\$7,000 under \$8,000.....	273,920	244,578	2,044,929	991,421	971,028	273,920	1,154,485	235,008	
\$8,000 under \$9,000.....	198,544	185,064	1,681,266	756,209	748,924	198,544	969,974	199,203	
\$9,000 under \$10,000.....	166,088	157,312	1,273,233	616,842	604,206	166,088	970,957	201,123	
\$10,000 under \$11,000.....	103,337	97,847	1,080,818	372,362	367,484	103,337	706,178	147,910	
\$11,000 under \$12,000.....	70,170	67,397	804,223	249,003	246,096	70,170	547,233	116,060	
\$12,000 under \$13,000.....	47,077	45,205	586,978	168,933	165,493	47,077	408,831	88,006	
\$13,000 under \$14,000.....	32,259	30,287	434,367	112,564	110,024	32,259	310,195	68,035	
\$14,000 under \$15,000.....	22,110	20,706	319,651	79,185	76,946	22,110	231,128	51,402	
\$15,000 under \$20,000.....	49,659	47,221	842,213	184,505	178,525	49,659	625,480	145,107	
\$20,000 under \$25,000.....	18,286	16,616	405,599	69,280	65,665	18,286	314,141	80,147	
\$25,000 under \$30,000.....	25,519	23,483	850,767	100,238	94,159	25,519	695,846	215,585	
\$30,000 under \$40,000.....	6,085	5,523	399,502	23,631	21,663	6,085	335,023	141,697	
\$40,000 under \$50,000.....	815	713	97,010	3,017	2,880	815	79,918	40,848	
\$50,000 under \$60,000.....	254	218	43,420	905	766	254	35,012	19,279	
\$60,000 under \$70,000.....	265	222	75,171	916	772	265	58,321	34,642	
\$70,000 under \$80,000.....	32	27	20,993	107	89	32	15,240	9,726	
\$80,000 or more.....	10	8	18,338	32	29	10	15,374	11,049	
Nontaxable returns, total.....	571,103	265,103	3,834,065	1,718,928	1,510,616	22,347	18,004	-	
No adjusted gross income.....	13,911	7,773	34,092	36,999	32,302	-	-	-	
Under \$1,000.....	251,680	39,445	108,662	389,084	350,570	(4)	(4)	-	
\$1,000 under \$2,000.....	141,001	86,330	204,992	448,892	355,917	4,662	1,211	-	
\$2,000 under \$3,000.....	82,393	60,119	200,290	349,203	296,474	8,333	5,955	-	
\$3,000 under \$4,000.....	38,368	31,812	131,237	200,664	189,310	4,965	4,218	-	
\$4,000 under \$5,000.....	23,422	21,224	103,623	140,796	140,796	(4)	(4)	-	
\$5,000 or more.....	20,329	18,400	126,453	144,290	139,717	2,292	4,350	-	
Returns under \$5,000.....	1,618,758	587,133	3,924,717	3,623,036	3,326,705	1,088,039	1,568,875	310,317	
Returns \$5,000 under \$10,000.....	1,365,166	1,160,271	9,655,884	4,883,076	4,781,692	1,347,639	5,287,254	1,077,790	
Returns \$10,000 or more.....	376,488	355,847	5,989,049	1,367,128	1,332,333	375,978	4,379,054	1,169,493	

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (<i>Thousands of dollars</i>)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (<i>Thousands of dollars</i>)
						Number of returns	Amount (<i>Thousands of dollars</i>)	
Oklahoma								
Grand total.....	747,105	490,411	3,454,506	2,122,657	2,032,754	542,081	1,784,389	407,295
Taxable returns, total.....	536,868	375,215	3,212,854	1,528,627	1,492,462	536,868	1,780,653	407,295
Under \$1,000.....	21,065	-	17,589	21,065	21,065	21,065	3,040	608
\$1,000 under \$2,000.....	37,426	7,406	82,589	71,220	70,119	37,426	28,094	5,377
\$2,000 under \$3,000.....	48,378	22,281	119,131	86,716	84,300	48,378	48,900	9,934
\$3,000 under \$4,000.....	70,764	47,988	246,053	183,349	175,820	70,764	96,385	18,912
\$4,000 under \$5,000.....	73,891	53,450	332,731	231,177	225,565	73,891	135,149	26,559
\$5,000 under \$6,000.....	63,860	56,576	349,749	223,312	218,901	63,860	154,227	30,480
\$6,000 under \$7,000.....	54,488	49,600	331,702	188,865	185,959	54,488	177,376	35,931
\$7,000 under \$8,000.....	37,558	35,762	281,943	138,047	134,769	37,558	152,555	30,867
\$8,000 under \$9,000.....	32,216	29,611	273,247	107,335	105,837	32,216	164,050	33,608
\$9,000 under \$10,000.....	17,588	15,794	165,489	65,020	63,717	17,588	99,596	20,712
\$10,000 under \$11,000.....	15,128	14,826	158,426	54,329	53,333	15,128	99,577	20,636
\$11,000 under \$12,000.....	10,186	9,755	117,109	34,840	33,939	10,186	78,600	16,490
\$12,000 under \$13,000.....	6,814	6,477	84,749	23,133	22,631	6,814	57,935	12,364
\$13,000 under \$14,000.....	5,311	5,144	71,599	19,381	18,948	5,311	48,396	10,474
\$14,000 under \$15,000.....	3,689	3,388	53,407	13,119	12,786	3,689	37,452	8,281
\$15,000 under \$20,000.....	8,761	8,261	147,991	31,581	30,781	8,761	108,003	24,850
\$20,000 under \$25,000.....	3,400	3,066	75,411	12,040	11,475	3,400	58,099	15,036
\$25,000 under \$50,000.....	5,077	4,699	169,371	19,360	18,344	5,077	135,172	41,246
\$50,000 under \$100,000.....	1,029	925	68,712	3,797	3,390	1,029	57,688	24,554
\$100,000 under \$150,000.....	142	126	16,836	556	486	142	13,983	6,915
\$150,000 under \$200,000.....	38	30	6,368	141	113	38	5,356	2,858
\$200,000 under \$500,000.....	49	43	13,784	206	176	49	10,665	6,026
\$500,000 under \$1,000,000.....	7	5	4,850	27	20	7	4,311	2,766
\$1,000,000 or more.....	3	2	4,016	11	8	3	3,444	1,951
Non-taxable returns, total.....	210,237	115,196	241,652	594,030	540,292	5,213	3,736	-
No adjusted gross income.....	8,870	7,165	54,667	25,229	21,926	-	-	-
Under \$1,000.....	92,159	22,674	44,902	154,212	140,653	-	-	-
\$1,000 under \$2,000.....	56,088	38,919	80,601	171,792	147,575	2,996	939	-
\$2,000 under \$3,000.....	28,663	24,573	69,946	120,640	112,911	-	-	-
\$3,000 under \$4,000.....	17,514	16,913	59,183	89,883	86,887	-	-	-
\$4,000 under \$5,000.....	3,903	(*)	17,440	19,723	19,018	1,208	828	-
\$5,000 or more.....	3,040	2,046	19,247	12,551	11,322	1,009	1,969	-
Returns under \$5,000.....	478,721	244,275	2,102,498	1,175,006	1,105,339	275,728	313,335	61,250
Returns \$5,000 under \$10,000.....	208,706	189,345	1,440,427	724,963	720,352	206,711	751,722	151,598
Returns \$10,000 or more.....	59,678	56,791	993,581	212,688	206,563	59,642	719,332	194,447
Oregon								
Grand total.....	627,907	406,946	3,400,361	1,824,226	1,740,210	507,402	1,886,813	417,687
Taxable returns, total.....	501,730	343,285	3,246,070	1,463,129	1,428,312	501,730	1,881,177	417,687
Under \$1,000.....	15,826	-	13,369	15,826	15,826	15,826	2,528	495
\$1,000 under \$2,000.....	41,186	3,891	62,459	48,559	46,971	41,186	25,337	5,029
\$2,000 under \$3,000.....	41,205	10,581	103,094	69,300	63,845	41,205	49,073	9,366
\$3,000 under \$4,000.....	49,192	24,647	172,597	104,148	100,562	49,192	86,417	17,312
\$4,000 under \$5,000.....	59,362	40,280	269,561	165,308	157,651	59,362	131,008	25,838
\$5,000 under \$6,000.....	70,033	54,943	384,827	240,140	235,064	70,033	183,944	36,956
\$6,000 under \$7,000.....	55,452	47,709	361,195	187,855	186,361	55,452	191,047	38,503
\$7,000 under \$8,000.....	48,086	44,900	359,844	187,036	185,744	48,086	192,933	39,041
\$8,000 under \$9,000.....	33,983	32,893	290,087	121,858	121,589	33,983	170,728	34,794
\$9,000 under \$10,000.....	21,592	20,401	204,770	80,275	78,184	21,592	124,112	25,555
\$10,000 under \$11,000.....	17,479	17,012	182,890	64,868	64,007	17,479	116,928	24,248
\$11,000 under \$12,000.....	12,956	12,490	148,620	47,128	46,233	12,956	98,403	20,664
\$12,000 under \$13,000.....	8,900	8,468	110,902	32,404	31,740	8,900	74,734	15,808
\$13,000 under \$14,000.....	6,204	5,970	83,653	21,124	20,395	6,204	57,867	12,489
\$14,000 under \$15,000.....	3,485	3,320	50,406	13,400	13,168	3,485	35,495	7,878
\$15,000 under \$20,000.....	8,282	7,785	139,742	29,913	28,785	8,282	101,804	23,346
\$20,000 under \$25,000.....	2,673	2,541	59,400	10,982	10,717	2,673	42,962	10,526
\$25,000 under \$50,000.....	4,818	4,518	160,784	19,056	17,851	4,818	125,190	37,859
\$50,000 under \$100,000.....	873	809	56,584	3,410	3,147	873	44,921	18,456
\$100,000 under \$150,000.....	92	86	10,880	367	321	92	8,989	4,412
\$150,000 under \$200,000.....	24	24	4,223	76	66	24	3,275	1,740
\$200,000 under \$500,000.....	15	12	4,181	52	43	15	3,363	1,817
\$500,000 under \$1,000,000.....	8	8	5,788	35	3	8	5,206	2,654
\$1,000,000 or more.....	3	2	6,214	11	9	3	4,913	2,701
Non-taxable returns, total.....	126,177	63,661	154,291	361,097	311,898	5,672	5,636	-
No adjusted gross income.....	5,343	4,131	27,728	14,522	13,414	-	-	-
Under \$1,000.....	36,053	11,282	26,375	87,729	76,951	-	-	-
\$1,000 under \$2,000.....	19,066	19,137	45,295	37,393	37,604	-	-	-
\$2,000 under \$3,000.....	17,981	14,997	44,761	75,333	64,223	4,574	3,327	-
\$3,000 under \$4,000.....	9,884	8,792	34,222	48,539	43,179	-	-	-
\$4,000 under \$5,000.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
\$5,000 or more.....	3,159	3,126	19,305	20,630	19,172	(*)	(*)	-
Returns under \$5,000.....	329,789	199,374	2,756,066	743,608	677,981	231,345	297,690	58,240
Returns \$5,000 under \$10,000.....	232,137	203,837	1,617,848	837,180	825,667	230,145	864,287	174,849
Returns \$10,000 or more.....	65,981	63,175	1,026,447	243,438	236,962	65,912	724,836	184,548

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Pennsylvania								
Grand total.....	4,021,286	2,351,897	21,758,880	11,320,854	10,897,656	3,360,078	12,170,250	2,775,745
Taxable returns, total.....	3,338,551	2,046,473	20,787,799	9,298,191	9,077,133	3,338,551	12,155,446	2,775,745
Under \$1,000.....	84,117	71,385	84,117	84,117	84,117	84,117	13,490	2,680
\$1,000 under \$2,000.....	276,201	15,335	404,250	319,080	307,532	276,201	162,300	32,680
\$2,000 under \$3,000.....	330,830	68,448	830,256	523,810	498,841	330,830	402,117	79,035
\$3,000 under \$4,000.....	382,698	154,699	1,339,825	801,739	758,972	382,698	668,566	133,033
\$4,000 under \$5,000.....	437,130	244,246	1,967,176	1,188,456	1,157,717	437,130	968,185	195,399
\$5,000 under \$6,000.....	460,281	339,354	2,542,154	1,461,191	1,438,295	460,281	1,272,643	257,598
\$6,000 under \$7,000.....	385,667	316,668	2,502,169	1,334,470	1,312,218	385,667	1,318,596	267,507
\$7,000 under \$8,000.....	274,355	253,004	2,046,678	1,031,398	1,020,808	274,355	1,109,180	225,944
\$8,000 under \$9,000.....	204,941	189,356	1,734,271	755,895	748,261	204,941	1,015,872	208,609
\$9,000 under \$10,000.....	143,201	131,574	1,356,314	409,817	490,670	143,201	861,319	179,133
\$10,000 under \$11,000.....	96,447	91,461	1,008,644	341,962	336,303	96,447	656,552	136,968
\$11,000 under \$12,000.....	61,912	57,970	709,682	219,978	216,882	61,912	477,569	101,353
\$12,000 under \$13,000.....	41,807	39,317	520,863	146,104	143,983	41,807	360,171	77,675
\$13,000 under \$14,000.....	27,987	25,605	376,692	99,707	96,720	27,987	263,171	57,598
\$14,000 under \$15,000.....	20,258	19,072	292,815	72,426	69,840	20,258	208,963	46,180
\$15,000 under \$20,000.....	52,751	48,410	899,098	200,242	193,230	52,751	652,507	150,952
\$20,000 under \$25,000.....	21,428	19,548	476,370	81,394	78,018	21,428	366,099	93,018
\$25,000 under \$50,000.....	27,935	24,790	930,399	104,922	96,332	27,935	748,727	230,790
\$50,000 under \$100,000.....	7,084	6,329	466,378	26,602	24,264	7,084	388,895	164,691
\$100,000 under \$150,000.....	865	761	104,381	3,076	2,616	865	85,412	43,636
\$150,000 under \$200,000.....	318	273	54,439	1,162	980	318	43,759	23,884
\$200,000 under \$500,000.....	266	228	73,292	914	749	266	58,221	34,152
\$500,000 under \$1,000,000.....	46	35	33,315	146	121	46	25,797	15,879
\$1,000,000 or more.....	26	20	46,713	83	64	26	27,337	17,454
Nontaxable returns, total.....	682,735	305,424	3,971,081	2,022,663	1,820,523	21,527	14,804	-
No adjusted gross income.....	20,338	12,378	355,898	57,242	50,575	-	-	-
Under \$1,000.....	308,095	48,671	142,159	480,745	428,984	(4)	(4)	-
\$1,000 under \$2,000.....	169,812	96,483	245,527	531,408	451,321	4,910	1,530	-
\$2,000 under \$3,000.....	86,126	63,370	213,891	360,936	318,867	8,377	6,018	-
\$3,000 under \$4,000.....	58,173	46,870	201,254	302,595	302,595	-	2,896	-
\$4,000 under \$5,000.....	22,910	21,620	101,651	142,601	139,735	(4)	(4)	-
\$5,000 or more.....	17,281	16,032	122,497	134,001	128,446	1,829	3,862	-
Returns under \$5,000.....	2,176,430	772,120	35,461,516	4,805,864	4,499,256	1,530,674	2,225,600	442,364
Returns \$5,000 under \$10,000.....	1,485,045	1,245,580	10,278,326	5,213,962	5,137,100	1,470,039	5,580,684	1,139,151
Returns \$10,000 or more.....	399,811	334,197	6,019,038	1,301,028	1,261,300	359,365	4,363,966	1,194,230
Rhode Island								
Grand total.....	326,278	172,851	3,162,435	833,963	793,648	272,457	937,486	214,739
Taxable returns, total.....	271,273	154,464	1,580,074	694,407	673,874	271,273	936,701	214,739
Under \$1,000.....	8,584	-	8,584	8,584	8,584	8,584	1,013	203
\$1,000 under \$2,000.....	24,780	(4)	37,025	27,755	27,656	24,780	15,726	3,129
\$2,000 under \$3,000.....	31,750	4,254	80,306	44,737	42,163	31,750	42,988	8,568
\$3,000 under \$4,000.....	40,864	12,773	140,065	78,401	75,739	40,864	73,551	14,789
\$4,000 under \$5,000.....	33,583	21,610	150,228	92,009	87,925	33,583	72,307	14,492
\$5,000 under \$6,000.....	34,573	26,924	190,273	109,188	104,551	34,573	95,707	18,871
\$6,000 under \$7,000.....	26,369	22,426	169,888	85,257	83,876	26,369	90,302	18,332
\$7,000 under \$8,000.....	21,151	19,836	158,362	67,385	65,770	21,151	96,424	19,540
\$8,000 under \$9,000.....	16,312	15,321	137,201	54,290	54,290	16,312	86,629	17,974
\$9,000 under \$10,000.....	8,877	8,187	84,501	38,420	38,222	8,877	48,026	10,337
\$10,000 under \$11,000.....	6,610	6,177	69,175	24,045	23,542	6,610	45,105	9,426
\$11,000 under \$12,000.....	4,204	3,871	48,089	14,122	13,856	4,204	33,190	7,088
\$12,000 under \$13,000.....	2,506	2,406	31,251	9,240	9,140	2,506	21,797	4,722
\$13,000 under \$14,000.....	1,771	1,671	23,899	6,683	6,581	1,771	16,802	3,674
\$14,000 under \$15,000.....	1,712	1,441	24,836	6,246	5,961	1,712	17,377	3,867
\$15,000 under \$20,000.....	2,645	2,310	45,239	9,678	9,176	2,645	35,737	8,490
\$20,000 under \$25,000.....	1,742	1,573	3,951	6,619	6,145	1,742	29,802	7,545
\$25,000 under \$50,000.....	2,352	7,109	78,122	8,949	8,360	2,352	63,043	19,584
\$50,000 under \$100,000.....	590	495	38,468	2,151	2,134	590	31,341	13,209
\$100,000 under \$150,000.....	67	54	6,151	182	182	67	6,728	3,482
\$150,000 under \$200,000.....	17	11	2,877	63	56	17	2,261	1,260
\$200,000 under \$500,000.....	22	17	6,632	68	53	22	5,195	3,028
\$500,000 under \$1,000,000.....	9	6	5,509	32	30	9	4,647	2,898
\$1,000,000 or more.....	1	1	1,177	4	2	1	1,006	591
Nontaxable returns, total.....	55,005	18,387	3,723,361	139,556	119,774	(4)	(4)	-
No adjusted gross income.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
Under \$1,000.....	31,743	2,483	13,975	41,770	37,003	-	-	-
\$1,000 under \$2,000.....	9,095	4,549	13,236	25,995	18,799	-	-	-
\$2,000 under \$3,000.....	8,200	6,814	20,421	36,779	30,670	(4)	(4)	-
\$3,000 under \$4,000.....	1,876	1,876	6,382	9,586	9,093	-	-	-
\$4,000 under \$5,000.....	1,880	(4)	8,371	10,497	9,314	-	-	-
\$5,000 or more.....	1,518	986	10,686	13,443	13,469	-	-	-
Returns under \$5,000.....	193,030	7,023	2,162,254	377,996	345,452	140,722	2,263,388	41,121
Returns \$5,000 under \$10,000.....	108,766	43,680	7,019,999	1,777,911	1,777,911	306,084	4,177,911	86,994
Returns \$10,000 or more.....	24,482	22,142	426,078	8,444	85,132	2,444	314,482	52,844

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousands of dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousands of dollars)
						Number of returns	Amount (Thousands of dollars)	
South Carolina								
Grand total.....	629,877	359,998	2,787,620	1,890,143	1,855,761	465,216	1,347,001	292,472
Taxable returns, total.....	463,170	290,468	2,532,062	1,342,453	1,328,528	463,170	1,344,138	292,472
Under \$1,000.....	19,454	-	16,152	19,454	19,454	19,454	2,849	566
\$1,000 under \$2,000.....	39,306	3,941	57,595	50,401	50,207	39,306	19,758	3,923
\$2,000 under \$3,000.....	67,141	19,119	168,892	130,480	128,817	67,141	67,273	13,367
\$3,000 under \$4,000.....	71,688	39,198	255,633	187,895	186,433	71,688	107,114	21,197
\$4,000 under \$5,000.....	59,499	42,487	265,591	195,119	192,783	59,499	107,899	21,641
\$5,000 under \$6,000.....	51,801	41,628	284,971	197,431	196,650	51,801	121,616	24,179
\$6,000 under \$7,000.....	43,288	38,005	282,451	152,262	150,953	43,288	148,398	29,777
\$7,000 under \$8,000.....	31,128	30,250	231,971	107,225	106,934	31,128	131,114	26,475
\$8,000 under \$9,000.....	26,030	24,367	220,361	97,089	95,727	26,030	129,031	26,248
\$9,000 under \$10,000.....	14,762	14,175	140,434	98,654	97,874	14,762	84,052	17,341
\$10,000 under \$11,000.....	11,253	10,801	117,457	41,407	40,835	11,253	74,202	15,470
\$11,000 under \$12,000.....	7,436	7,218	85,195	26,653	26,223	7,436	56,895	11,968
\$12,000 under \$13,000.....	4,832	4,684	60,263	17,533	17,009	4,832	39,844	8,445
\$13,000 under \$14,000.....	2,786	2,715	37,359	11,397	10,794	2,786	24,415	5,164
\$14,000 under \$15,000.....	2,116	1,930	30,491	7,385	7,122	2,116	21,474	4,741
\$15,000 under \$20,000.....	5,162	4,732	87,697	19,634	19,178	5,162	62,472	14,306
\$20,000 under \$25,000.....	2,111	1,981	47,092	8,187	7,878	2,111	24,920	8,706
\$25,000 under \$50,000.....	2,772	2,653	93,599	11,766	11,363	2,772	71,782	21,405
\$50,000 under \$100,000.....	530	513	34,390	2,206	2,049	530	27,842	11,385
\$100,000 under \$150,000.....	39	35	4,552	138	120	39	3,721	1,872
\$150,000 under \$200,000.....	14	13	2,444	64	60	14	1,605	875
\$200,000 under \$500,000.....	18	16	4,882	56	50	18	3,679	2,136
\$500,000 under \$1,000,000.....	4	3	2,990	17	15	4	2,188	1,279
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	166,707	69,530	255,558	547,690	527,233	2,046	2,863	-
No adjusted gross income.....	3,378	1,397	5,383	8,430	7,360	-	-	-
Under \$1,000.....	69,937	8,729	30,490	113,422	106,952	2,046	2,863	-
\$1,000 under \$2,000.....	41,211	18,945	61,138	127,486	-			
\$2,000 under \$3,000.....	22,874	15,744	55,907	111,530	-			
\$3,000 under \$4,000.....	21,103	17,098	72,225	123,689	-			
\$4,000 under \$5,000.....	6,249	5,662	27,860	46,199	-			
\$5,000 or more.....	1,955	1,955	14,321	16,934	16,732	-	-	-
Returns under \$5,000.....	421,840	172,320	1,005,100	1,114,105	1,088,195	258,844	306,017	60,701
Returns \$5,000 under \$10,000.....	168,860	150,276	1,171,834	629,138	624,421	167,203	614,794	124,019
Returns \$10,000 or more.....	39,177	37,402	610,686	146,900	143,145	39,169	426,190	107,752
South Dakota								
Grand total.....	231,397	145,082	2,950,956	724,209	682,757	154,932	453,896	96,322
Taxable returns, total.....	150,326	99,948	835,152	457,124	441,620	150,326	449,566	96,322
Under \$1,000.....	5,962	-	5,962	5,962	5,962	5,962	988	193
\$1,000 under \$2,000.....	16,354	(4)	24,970	20,658	20,356	16,354	9,711	1,847
\$2,000 under \$3,000.....	16,402	5,391	40,589	27,286	25,986	16,402	18,464	3,541
\$3,000 under \$4,000.....	18,497	12,861	64,249	48,116	45,224	18,497	27,376	5,264
\$4,000 under \$5,000.....	21,462	16,390	97,021	77,805	74,493	21,462	35,752	6,849
\$5,000 under \$6,000.....	15,326	13,430	83,736	61,656	59,867	15,326	34,029	6,668
\$6,000 under \$7,000.....	18,804	16,814	121,560	75,090	73,897	18,804	61,244	12,030
\$7,000 under \$8,000.....	12,947	10,266	96,800	43,842	41,952	12,947	54,004	10,795
\$8,000 under \$9,000.....	8,159	7,067	69,033	32,346	31,649	8,159	40,718	8,358
\$9,000 under \$10,000.....	3,585	3,485	33,997	12,848	12,747	3,585	21,508	4,380
\$10,000 under \$11,000.....	3,601	3,321	37,746	14,602	14,478	3,601	24,195	5,018
\$11,000 under \$12,000.....	2,122	1,958	24,414	8,028	7,784	2,122	16,402	3,460
\$12,000 under \$13,000.....	1,448	1,416	18,114	6,354	5,975	1,448	11,996	2,515
\$13,000 under \$14,000.....	1,258	1,133	16,904	4,315	4,220	1,258	12,411	2,714
\$14,000 under \$15,000.....	725	694	10,498	2,961	2,772	725	7,450	1,626
\$15,000 under \$20,000.....	1,913	1,819	32,282	7,364	7,021	1,913	24,645	5,601
\$20,000 under \$25,000.....	814	814	18,243	3,381	3,162	814	14,625	3,889
\$25,000 under \$50,000.....	824	817	28,074	3,903	3,692	824	23,273	7,126
\$50,000 under \$100,000.....	147	143	9,192	546	524	147	8,232	3,502
\$100,000 under \$150,000.....	10	9	1,177	46	44	10	1,014	519
\$150,000 under \$200,000.....	2	2	319	6	6	2	292	173
\$200,000 under \$500,000.....	2	2	614	6	6	2	538	301
\$500,000 under \$1,000,000.....	1	1	582	3	3	1	519	253
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	81,071	45,134	215,804	267,085	241,137	4,606	4,330	-
No adjusted gross income.....	5,228	3,820	7,695	18,498	17,794	-	-	-
Under \$1,000.....	31,820	7,150	15,056	57,507	51,811	-	-	-
\$1,000 under \$2,000.....	19,718	13,450	29,549	27,116	27,929	-	-	-
\$2,000 under \$3,000.....	12,197	9,208	29,300	47,034	39,562	3,204	1,968	-
\$3,000 under \$4,000.....	6,817	6,315	23,609	38,807	37,111	-	-	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
\$5,000 or more.....	2,793	2,793	16,160	22,623	22,623	(4)	(4)	-
Returns under \$5,000.....	156,915	79,098	331,531	424,289	390,535	82,538	95,266	17,634
Returns \$5,000 under \$10,000.....	61,615	53,855	421,286	248,405	242,735	59,527	213,038	42,231
Returns \$10,000 or more.....	12,867	12,129	198,139	51,515	49,487	12,867	145,592	36,393

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31. —ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Tennessee								
Grand total.....	1,090,583	666,000	35,122,014	3,177,711	3,082,798	796,103	2,675,736	612,505
Taxable returns, total.....	790,997	514,012	4,683,273	2,189,093	2,150,492	790,997	2,671,216	612,505
Under \$1,000.....	20,661	-	17,092	20,661	20,661	20,661	2,928	582
\$1,000 under \$2,000.....	76,600	6,985	111,770	92,309	92,309	76,600	40,132	7,954
\$2,000 under \$3,000.....	105,331	37,197	263,897	204,912	198,407	105,331	104,807	20,694
\$3,000 under \$4,000.....	102,956	62,931	399,582	268,313	263,974	102,956	145,400	29,059
\$4,000 under \$5,000.....	109,904	77,533	495,276	324,144	318,164	109,904	227,017	45,609
\$5,000 under \$6,000.....	81,845	63,538	451,847	261,521	257,722	81,845	222,708	45,077
\$6,000 under \$7,000.....	79,461	69,121	512,003	262,340	259,244	79,461	273,374	55,117
\$7,000 under \$8,000.....	97,528	42,332	427,330	215,831	213,297	97,528	228,972	46,241
\$8,000 under \$9,000.....	43,825	42,618	372,508	146,905	144,981	43,825	226,153	46,425
\$9,000 under \$10,000.....	30,920	26,118	293,050	94,523	94,006	30,920	188,740	39,570
\$10,000 under \$11,000.....	20,939	20,018	219,254	76,999	75,687	20,939	137,974	28,714
\$11,000 under \$12,000.....	14,492	13,842	166,185	51,609	50,714	14,492	110,904	23,359
\$12,000 under \$13,000.....	8,814	8,484	109,739	31,388	30,817	8,814	73,837	15,829
\$13,000 under \$14,000.....	6,187	5,965	83,546	22,150	21,633	6,187	57,853	12,535
\$14,000 under \$15,000.....	4,512	4,292	65,253	15,523	15,225	4,512	46,141	10,199
\$15,000 under \$20,000.....	10,889	9,740	185,124	39,657	38,240	10,889	135,261	31,456
\$20,000 under \$25,000.....	5,695	5,287	126,730	21,042	20,076	5,695	98,411	25,005
\$25,000 under \$50,000.....	7,961	7,304	269,580	29,162	27,385	7,961	220,773	69,051
\$50,000 under \$100,000.....	1,587	1,436	104,237	5,876	5,519	1,587	87,760	37,109
\$100,000 under \$150,000.....	184	175	21,673	718	647	184	18,348	9,258
\$150,000 under \$200,000.....	61	56	10,400	217	191	61	8,793	4,741
\$200,000 under \$500,000.....	37	34	10,162	119	93	37	8,916	5,054
\$500,000 under \$1,000,000.....	6	5	4,264	15	14	6	3,718	2,187
\$1,000,000 or more.....	2	1	2,981	6	6	2	2,696	1,682
Nontaxable returns, total.....	299,586	151,988	4,387,741	988,618	932,306	5,106	4,520	-
No adjusted gross income.....	4,902	3,695	11,925	12,903	11,925	-	-	-
Under \$1,000.....	125,011	34,823	66,037	251,579	228,645	-	-	-
\$1,000 under \$2,000.....	79,523	43,603	112,911	297,595	239,133	-	-	-
\$2,000 under \$3,000.....	54,346	37,164	133,645	252,028	241,718	4,272	2,881	-
\$3,000 under \$4,000.....	26,389	23,961	91,304	197,012	184,478	-	-	-
\$4,000 under \$5,000.....	6,296	6,202	27,725	37,694	37,320	834	1,639	-
\$5,000 or more.....	3,123	2,540	22,211	19,807	19,087	-	-	-
Returns under \$5,000.....	712,515	333,194	31,664,147	1,882,143	1,808,014	420,886	823,521	103,896
Returns \$5,000 under \$10,000.....	296,460	255,925	2,074,031	999,349	987,376	293,767	1,139,885	232,430
Returns \$10,000 or more.....	81,608	76,881	1,383,836	295,619	287,408	81,450	1,012,330	276,179
Texas								
Grand total.....	3,020,013	1,961,103	35,439,457	8,986,284	8,696,082	2,280,338	8,448,483	1,973,152
Taxable returns, total.....	2,261,796	1,553,933	14,415,518	6,595,335	6,466,916	2,261,796	8,430,504	1,973,152
Under \$1,000.....	70,238	-	99,139	70,238	70,238	70,238	10,839	2,163
\$1,000 under \$2,000.....	213,393	25,232	315,247	260,620	252,547	213,393	121,456	24,146
\$2,000 under \$3,000.....	250,392	102,463	632,072	492,299	476,027	250,392	253,995	50,998
\$3,000 under \$4,000.....	263,417	151,795	921,931	676,263	658,636	263,417	388,125	77,180
\$4,000 under \$5,000.....	271,458	204,331	1,217,803	859,293	849,265	271,458	520,324	103,350
\$5,000 under \$6,000.....	245,409	204,977	1,344,830	818,020	800,051	245,409	652,168	129,655
\$6,000 under \$7,000.....	228,116	202,870	1,478,468	854,729	844,805	228,116	740,370	148,217
\$7,000 under \$8,000.....	187,928	166,237	1,403,711	653,310	642,352	187,928	796,308	161,733
\$8,000 under \$9,000.....	145,622	136,312	1,235,316	531,819	524,036	145,622	731,768	148,963
\$9,000 under \$10,000.....	98,307	93,845	930,005	347,183	344,338	98,307	583,227	120,603
\$10,000 under \$11,000.....	67,352	63,733	705,684	241,246	236,071	67,352	455,979	94,503
\$11,000 under \$12,000.....	48,852	46,156	560,592	173,844	170,721	48,852	377,830	79,718
\$12,000 under \$13,000.....	34,581	32,463	431,328	122,786	120,696	34,581	298,897	64,230
\$13,000 under \$14,000.....	24,339	22,838	327,822	86,788	84,431	24,339	213,355	50,926
\$14,000 under \$15,000.....	19,093	17,828	276,793	68,685	66,783	19,093	199,111	44,116
\$15,000 under \$20,000.....	45,901	41,011	785,457	162,344	157,048	45,901	588,145	137,910
\$20,000 under \$25,000.....	18,040	16,169	401,476	67,877	64,860	18,040	312,068	80,307
\$25,000 under \$50,000.....	23,092	20,269	773,875	87,170	82,844	23,092	641,097	202,400
\$50,000 under \$100,000.....	4,937	4,313	329,748	17,365	16,520	4,937	283,019	122,306
\$100,000 under \$150,000.....	651	591	93,492	2,721	2,618	651	80,208	40,698
\$150,000 under \$200,000.....	211	178	39,762	717	609	211	30,712	16,587
\$200,000 under \$500,000.....	245	205	68,291	890	757	245	54,455	30,938
\$500,000 under \$1,000,000.....	68	58	44,956	242	220	68	38,540	21,500
\$1,000,000 or more.....	28	19	41,818	86	73	28	38,528	20,925
Nontaxable returns, total.....	758,217	407,170	31,023,939	2,390,949	2,229,166	18,542	17,979	-
No adjusted gross income.....	33,680	21,794	107,826	92,504	85,569	-	-	-
Under \$1,000.....	325,858	73,586	149,707	563,677	513,913	-	-	-
\$1,000 under \$2,000.....	181,244	119,608	263,014	92,858	93,889	(4)	(4)	-
\$2,000 under \$3,000.....	104,178	86,443	256,385	462,036	428,853	-	-	-
\$3,000 under \$4,000.....	73,244	66,693	252,682	415,003	407,014	6,966	3,979	-
\$4,000 under \$5,000.....	23,842	25,501	115,315	163,873	161,227	3,980	3,012	-
\$5,000 or more.....	14,171	13,542	9,999	109,978	98,701	2,755	7,547	-
Returns under \$5,000.....	1,812,944	877,446	34,075,132	4,646,684	4,437,178	1,084,685	1,304,751	256,397
Returns \$5,000 under \$10,000.....	918,845	817,220	6,472,087	3,304,055	3,252,162	907,865	3,509,398	799,171
Returns \$10,000 or more.....	288,224	266,437	4,892,238	1,035,545	1,006,742	287,788	3,634,334	1,007,044

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income (Thousand dollars)	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits (Thousand dollars)
						Number of returns	Amount (Thousand dollars)	
Utah								
Grand total.....	306,711	195,464	3,163,566	967,206	941,240	246,488	835,633	182,501
Taxable returns, total.....	244,718	164,690	1,545,159	774,857	764,112	244,718	833,113	182,501
Under \$1,000.....	9,646	-	8,079	9,646	9,646	9,646	1,466	292
\$1,000 under \$2,000.....	24,918	1,776	37,754	27,288	24,918	24,918	16,899	3,333
\$2,000 under \$3,000.....	22,206	5,428	54,235	32,054	30,979	22,206	27,743	5,545
\$3,000 under \$4,000.....	18,491	8,673	65,106	42,303	38,876	18,491	30,513	6,150
\$4,000 under \$5,000.....	24,055	15,633	108,797	68,329	67,634	24,055	31,477	10,205
\$5,000 under \$6,000.....	28,122	22,047	152,638	94,966	93,494	28,122	72,269	14,978
\$6,000 under \$7,000.....	33,984	31,031	219,805	140,502	140,005	33,984	97,462	19,727
\$7,000 under \$8,000.....	21,361	19,311	160,518	89,496	88,999	21,361	82,028	16,853
\$8,000 under \$9,000.....	20,095	19,896	170,397	90,213	89,626	20,095	85,424	17,178
\$9,000 under \$10,000.....	9,343	9,244	88,786	42,243	42,243	9,343	48,291	9,892
\$10,000 under \$11,000.....	10,014	9,781	104,501	41,689	41,255	10,014	61,837	12,847
\$11,000 under \$12,000.....	6,337	6,237	72,947	26,397	26,363	6,337	45,126	9,443
\$12,000 under \$13,000.....	3,795	3,729	47,306	16,115	16,048	3,795	29,602	6,243
\$13,000 under \$14,000.....	2,895	2,796	38,759	12,548	12,448	2,895	24,939	5,412
\$14,000 under \$15,000.....	1,964	1,931	28,336	7,827	7,627	1,964	19,129	4,155
\$15,000 under \$20,000.....	3,937	3,771	67,697	16,525	15,892	3,937	47,336	10,764
\$20,000 under \$25,000.....	1,605	1,472	35,968	7,561	7,328	1,605	25,436	6,397
\$25,000 under \$30,000.....	1,597	1,534	54,551	7,223	7,053	1,597	42,389	12,859
\$30,000 under \$100,000.....	317	306	20,726	1,319	1,225	317	16,985	7,060
\$100,000 under \$150,000.....	36	34	4,328	146	124	36	3,562	1,790
\$150,000 under \$200,000.....	15	13	2,588	50	45	15	2,230	1,177
\$200,000 under \$500,000.....	5	5	1,297	17	13	5	1,066	599
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	61,993	30,774	393,407	192,349	177,128	1,770	2,520	-
No adjusted gross income.....	2,334	1,837	9,218	7,990	7,683	-	-	-
Under \$1,000.....	28,044	3,289	12,069	39,211	35,689	-	-	-
\$1,000 under \$2,000.....	11,703	7,984	17,435	35,964	29,376	-	-	-
\$2,000 under \$3,000.....	6,748	6,409	20,748	24,400	21,929	-	-	-
\$3,000 under \$4,000.....	5,423	4,636	18,549	30,069	28,094	(4)	(4)	-
\$4,000 under \$5,000.....	(4)	(4)	(4)	(4)	(4)	(4)	(4)	-
\$5,000 or more.....	4,103	4,103	25,406	29,304	28,329	1,084	2,161	-
Returns under \$5,000.....	157,206	58,183	334,972	342,865	323,123	100,002	128,457	25,527
Returns \$5,000 under \$10,000.....	116,975	105,619	817,191	486,558	482,530	113,989	387,639	78,227
Returns \$10,000 or more.....	32,530	31,662	479,403	137,783	135,587	32,497	319,537	78,746
Vermont								
Grand total.....	132,781	71,606	3,568,568	380,167	357,718	97,145	283,431	61,731
Taxable returns, total.....	95,971	54,499	518,720	262,187	252,758	95,971	282,869	61,731
Under \$1,000.....	2,778	-	2,200	2,778	2,778	2,778	319	59
\$1,000 under \$2,000.....	11,728	(4)	17,727	13,421	13,320	11,728	7,581	1,507
\$2,000 under \$3,000.....	9,727	2,997	24,109	16,320	15,318	9,727	11,565	2,307
\$3,000 under \$4,000.....	15,167	5,262	33,431	33,515	31,254	15,167	24,899	4,835
\$4,000 under \$5,000.....	15,853	10,347	70,925	51,010	50,584	15,853	29,812	5,867
\$5,000 under \$6,000.....	13,436	11,175	74,337	45,626	43,967	13,436	34,507	6,950
\$6,000 under \$7,000.....	9,133	7,675	59,432	35,210	33,770	9,133	28,283	5,648
\$7,000 under \$8,000.....	4,406	2,933	32,743	12,315	11,628	4,406	21,219	4,296
\$8,000 under \$9,000.....	2,850	2,850	24,189	12,387	11,901	2,850	14,186	2,843
\$9,000 under \$10,000.....	3,250	3,150	30,879	10,422	10,322	3,250	19,771	4,086
\$10,000 under \$11,000.....	1,663	1,564	17,363	6,810	6,513	1,663	10,309	2,070
\$11,000 under \$12,000.....	1,235	1,202	14,130	5,104	5,037	1,235	8,907	1,791
\$12,000 under \$13,000.....	832	799	10,412	2,921	2,723	832	6,983	1,469
\$13,000 under \$14,000.....	699	666	9,430	2,330	2,164	699	6,682	1,463
\$14,000 under \$15,000.....	702	669	10,212	2,475	2,376	702	7,560	1,676
\$15,000 under \$20,000.....	1,077	977	18,639	4,180	4,045	1,077	13,301	3,062
\$20,000 under \$25,000.....	711	644	15,357	2,640	2,540	711	11,569	2,862
\$25,000 under \$30,000.....	571	462	19,771	2,107	2,046	571	15,951	4,944
\$30,000 under \$50,000.....	130	105	8,318	534	463	130	6,282	2,467
\$50,000 under \$100,000.....	15	12	1,745	60	52	15	1,330	638
\$100,000 under \$200,000.....	2	1	326	6	4	2	248	126
\$200,000 under \$500,000.....	5	4	1,331	14	11	5	828	456
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	1	1	1,694	2	2	1	837	309
Nontaxable returns, total.....	36,810	17,107	349,848	117,980	104,960	(4)	(4)	-
No adjusted gross income.....	1,208	(4)	1,834	4,128	2,718	-	-	-
Under \$1,000.....	18,951	3,487	8,711	36,738	31,195	-	-	-
\$1,000 under \$2,000.....	6,636	4,375	10,203	22,369	19,135	-	-	-
\$2,000 under \$3,000.....	5,229	4,626	12,994	24,050	21,703	-	-	-
\$3,000 under \$4,000.....	2,290	(4)	7,973	12,056	12,056	(4)	(4)	-
\$4,000 under \$5,000.....	2,496	2,010	12,201	18,639	18,133	-	-	-
\$5,000 or more.....	-	-	-	-	-	-	-	-
Returns under \$5,000.....	91,358	36,012	321,966	228,596	211,726	56,427	74,738	14,575
Returns \$5,000 under \$10,000.....	33,778	28,486	225,322	122,383	118,011	33,075	118,266	23,823
Returns \$10,000 or more.....	7,645	7,108	129,280	29,188	27,981	7,643	90,427	23,333

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)			Number of returns	Amount (Thousand dollars)	
Virginia								
Grand total.....	1,320,568	739,890	26,638,307	3,726,020	3,616,254	1,035,872	3,627,559	813,322
Taxable returns, total.....	1,029,138	616,311	6,226,176	2,841,766	2,789,467	1,029,138	3,622,697	813,322
Under \$1,000.....	36,257	-	30,241	36,257	36,257	36,257	5,451	1,088
\$1,000 under \$2,000.....	106,212	8,540	158,323	130,412	127,239	106,212	61,344	12,286
\$2,000 under \$3,000.....	114,528	38,065	281,566	219,976	214,418	114,528	113,028	22,244
\$3,000 under \$4,000.....	130,766	55,721	457,839	313,700	303,692	130,766	208,810	41,271
\$4,000 under \$5,000.....	140,473	83,045	631,780	409,269	404,013	140,473	298,298	59,595
\$5,000 under \$6,000.....	107,036	79,825	586,419	328,599	321,768	107,036	308,830	62,539
\$6,000 under \$7,000.....	92,873	76,150	603,117	314,566	308,323	92,873	318,199	64,002
\$7,000 under \$8,000.....	71,103	59,333	531,085	246,432	245,137	71,103	303,529	62,441
\$8,000 under \$9,000.....	57,474	52,725	488,334	212,466	210,277	57,474	286,773	58,771
\$9,000 under \$10,000.....	39,280	37,295	371,185	147,645	145,856	39,280	226,753	46,471
\$10,000 under \$11,000.....	31,738	30,004	332,573	111,718	110,451	31,738	216,124	45,230
\$11,000 under \$12,000.....	23,746	22,412	272,294	85,533	84,333	23,746	178,771	37,868
\$12,000 under \$13,000.....	17,372	16,636	216,864	65,482	64,432	17,372	146,683	31,478
\$13,000 under \$14,000.....	12,060	11,460	162,648	41,286	40,519	12,060	115,238	25,180
\$14,000 under \$15,000.....	9,233	8,900	133,539	34,330	33,437	9,233	93,025	20,541
\$15,000 under \$20,000.....	21,538	20,271	366,121	79,477	77,645	21,538	265,107	61,034
\$20,000 under \$25,000.....	6,765	6,032	149,849	24,528	23,696	6,765	114,906	29,271
\$25,000 under \$50,000.....	8,856	8,234	292,738	31,236	31,635	8,856	232,697	70,971
\$50,000 under \$100,000.....	1,520	1,392	98,424	5,742	5,265	1,520	79,502	32,796
\$100,000 under \$150,000.....	195	178	22,900	738	646	195	18,602	3,222
\$150,000 under \$200,000.....	60	52	10,208	216	181	60	7,984	4,382
\$200,000 under \$500,000.....	42	32	11,599	128	109	42	9,098	5,281
\$500,000 under \$1,000,000.....	5	5	3,726	15	15	5	3,335	1,614
\$1,000,000 or more.....	6	4	12,804	15	13	6	10,610	7,346
Nontaxable returns, total.....	291,430	123,579	2,412,131	884,254	826,787	6,734	4,862	-
No adjusted gross income.....	5,906	3,105	216,875	16,422	14,620	-	-	-
Under \$1,000.....	127,144	23,217	56,131	203,179	189,382	-	-	-
\$1,000 under \$2,000.....	80,291	39,975	117,708	261,045	237,725	-	-	-
\$2,000 under \$3,000.....	44,474	30,305	190,096	190,096	177,325	6,734	4,862	-
\$3,000 under \$4,000.....	18,652	14,492	62,905	107,126	102,866	-	-	-
\$4,000 under \$5,000.....	10,317	7,843	45,590	69,157	67,675	-	-	-
\$5,000 or more.....	4,646	4,642	37,013	37,229	37,194	-	-	-
Returns under \$5,000.....	815,020	504,308	2,194,867	1,956,639	1,875,212	534,870	691,482	136,884
Returns \$5,000 under \$10,000.....	372,295	309,897	2,606,339	1,286,544	1,268,197	367,966	1,444,395	294,226
Returns \$10,000 or more.....	133,253	125,725	2,097,101	482,837	472,845	133,136	1,491,682	382,214
Washington								
Grand total.....	1,018,194	633,176	26,012,075	2,924,875	2,800,986	859,341	3,510,130	781,396
Taxable returns, total.....	851,040	556,353	5,803,792	2,466,942	2,404,706	851,040	3,503,408	781,396
Under \$1,000.....	20,594	-	16,867	20,594	20,594	20,594	2,733	543
\$1,000 under \$2,000.....	76,360	4,167	113,254	85,277	82,415	76,360	45,193	9,764
\$2,000 under \$3,000.....	66,337	16,539	165,639	107,688	102,061	66,337	78,451	15,173
\$3,000 under \$4,000.....	66,914	24,796	229,999	133,636	126,015	66,914	119,362	23,755
\$4,000 under \$5,000.....	88,828	45,620	399,954	221,276	210,241	88,828	209,586	41,252
\$5,000 under \$6,000.....	93,828	66,131	512,968	285,567	275,771	93,828	266,676	54,006
\$6,000 under \$7,000.....	105,491	86,069	685,047	352,081	343,793	105,491	368,262	74,188
\$7,000 under \$8,000.....	83,005	77,338	620,697	320,088	316,834	83,005	331,341	67,011
\$8,000 under \$9,000.....	61,292	59,113	520,302	239,041	236,388	61,292	301,084	61,526
\$9,000 under \$10,000.....	52,320	47,977	496,885	195,303	194,021	52,320	300,774	62,362
\$10,000 under \$11,000.....	35,560	33,991	371,962	134,107	132,804	35,560	238,943	49,646
\$11,000 under \$12,000.....	26,310	24,875	302,124	96,422	95,187	26,310	202,073	42,787
\$12,000 under \$13,000.....	18,599	17,798	231,870	69,224	68,189	18,599	159,858	34,279
\$13,000 under \$14,000.....	12,390	11,753	166,802	44,286	43,619	12,390	119,246	26,142
\$14,000 under \$15,000.....	8,981	8,279	129,980	33,553	32,886	8,981	93,555	20,590
\$15,000 under \$20,000.....	18,531	16,655	311,565	66,755	64,420	18,531	233,377	54,496
\$20,000 under \$25,000.....	5,777	5,170	128,053	22,849	22,082	5,777	93,546	25,555
\$25,000 under \$50,000.....	8,294	7,328	267,251	33,035	31,849	8,294	218,165	67,515
\$50,000 under \$100,000.....	1,372	1,269	88,860	5,190	4,697	1,372	76,211	32,156
\$100,000 under \$150,000.....	179	166	20,927	666	592	179	18,225	9,036
\$150,000 under \$200,000.....	34	31	5,776	111	100	34	4,715	2,505
\$200,000 under \$500,000.....	39	33	10,652	155	132	39	8,988	5,068
\$500,000 under \$1,000,000.....	5	4	3,538	18	16	5	3,104	1,636
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	167,154	76,823	2,208,283	457,933	396,280	8,301	6,722	-
No adjusted gross income.....	7,100	3,525	227,797	18,594	16,411	-	-	-
Under \$1,000.....	14,637	14,203	34,613	122,513	104,318	-	-	-
\$1,000 under \$2,000.....	29,459	18,275	42,746	88,925	80,046	(4)	(4)	-
\$2,000 under \$3,000.....	28,011	22,203	70,106	111,065	91,484	4,336	3,184	-
\$3,000 under \$4,000.....	11,524	10,826	40,501	63,183	61,601	-	-	-
\$4,000 under \$5,000.....	4,976	4,377	22,067	31,323	30,524	-	-	-
\$5,000 or more.....	3,647	3,474	21,047	22,330	21,896	-	-	-
Returns under \$5,000.....	482,740	165,782	2,115,949	1,004,074	915,710	326,733	464,663	90,492
Returns \$5,000 under \$10,000.....	399,316	340,008	2,854,983	1,414,259	1,388,566	396,536	1,569,448	319,093
Returns \$10,000 or more.....	136,138	127,386	2,041,143	506,542	496,710	136,072	1,476,019	371,811

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

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Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemption	Exemptions other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)	(Thousand dollars)	(Thousand dollars)	Amount (Thousand dollars)	(Thousand dollars)	
West Virginia								
Grand total.....	524,214	324,908	2,378,992	1,581,071	1,526,852	394,725	1,246,347	272,899
Taxable returns, total.....	392,654	257,833	2,207,286	1,156,257	1,134,908	392,654	1,244,633	272,899
Under \$1,000.....	13,925	-	11,652	13,925	13,925	13,925	1,901	376
\$1,000 under \$2,000.....	44,805	3,310	64,013	54,667	54,369	44,805	23,878	4,770
\$2,000 under \$3,000.....	41,259	12,986	104,642	77,615	73,967	41,259	45,917	9,025
\$3,000 under \$4,000.....	31,819	21,544	189,221	138,117	134,956	31,819	75,681	15,077
\$4,000 under \$5,000.....	47,118	32,922	212,841	152,637	149,564	47,118	96,417	19,330
\$5,000 under \$6,000.....	45,101	40,145	249,067	169,045	165,584	45,101	116,631	23,595
\$6,000 under \$7,000.....	41,161	35,235	266,494	146,374	144,403	41,161	144,235	29,400
\$7,000 under \$8,000.....	40,149	37,485	300,680	152,142	150,861	40,149	173,525	35,168
\$8,000 under \$9,000.....	19,552	16,552	166,680	77,486	77,288	19,552	99,378	20,295
\$9,000 under \$10,000.....	12,980	11,406	122,036	47,402	46,514	12,980	76,826	15,926
\$10,000 under \$11,000.....	9,902	9,678	103,624	36,253	35,709	9,902	67,994	14,194
\$11,000 under \$12,000.....	7,125	6,869	81,467	26,967	26,618	7,125	55,341	11,703
\$12,000 under \$13,000.....	4,539	4,412	56,289	15,787	15,534	4,539	40,188	8,656
\$13,000 under \$14,000.....	2,719	2,527	36,557	9,540	9,221	2,719	26,018	5,700
\$14,000 under \$15,000.....	1,890	1,826	27,369	6,736	6,514	1,890	20,740	4,606
\$15,000 under \$20,000.....	4,335	4,143	73,573	15,450	14,599	4,335	56,185	13,016
\$20,000 under \$25,000.....	1,624	1,400	35,694	5,761	5,474	1,624	28,890	7,211
\$25,000 under \$50,000.....	2,100	1,898	71,197	8,292	8,000	2,100	58,079	18,209
\$50,000 under \$100,000.....	473	434	30,261	1,805	1,635	473	25,928	10,912
\$100,000 under \$150,000.....	48	40	5,591	160	133	48	4,809	2,477
\$150,000 under \$200,000.....	14	12	2,481	49	43	14	1,913	1,034
\$200,000 under \$500,000.....	14	7	3,514	39	30	14	3,270	1,733
\$500,000 under \$1,000,000.....	2	2	1,043	8	7	2	889	542
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Nontaxable returns, total.....	131,560	67,075	217,706	424,814	391,944	(*)	(*)	-
No adjusted gross income.....	3,361	2,472	217,235	9,392	7,813	-	-	-
Under \$1,000.....	59,219	14,811	28,351	106,028	96,203	-	-	-
\$1,000 under \$2,000.....	33,288	22,389	49,798	117,243	103,915	-	-	-
\$2,000 under \$3,000.....	19,822	14,649	48,692	94,165	89,140	-	-	-
\$3,000 under \$4,000.....	11,163	8,576	38,010	67,492	65,427	(*)	(*)	-
\$4,000 under \$5,000.....	3,068	2,569	13,936	22,268	22,268	-	-	-
\$5,000 or more.....	1,639	1,639	10,154	8,226	7,178	-	-	-
Returns under \$5,000.....	328,847	146,198	273,921	853,549	811,547	200,505	244,868	48,582
Returns \$5,000 under \$10,000.....	160,218	145,398	1,114,029	600,418	591,636	159,435	111,235	124,024
Returns \$10,000 or more.....	34,849	33,312	530,042	127,104	123,669	34,785	390,244	100,293
Wisconsin								
Grand total.....	1,407,472	856,560	2,417,043	4,148,698	3,932,239	1,120,497	4,055,033	895,724
Taxable returns, total.....	1,104,991	699,800	6,950,549	3,163,026	3,079,236	1,104,991	4,043,924	895,724
Under \$1,000.....	36,509	-	30,896	36,509	36,509	36,509	5,769	1,145
\$1,000 under \$2,000.....	102,975	5,297	152,049	116,792	110,958	102,975	65,425	12,905
\$2,000 under \$3,000.....	101,835	25,079	257,033	166,190	158,607	101,835	126,835	25,064
\$3,000 under \$4,000.....	105,636	42,594	370,668	218,349	205,268	105,636	193,281	38,680
\$4,000 under \$5,000.....	116,225	66,196	524,259	309,721	300,011	116,225	271,355	54,904
\$5,000 under \$6,000.....	137,844	102,870	757,327	444,295	430,917	137,844	385,716	77,775
\$6,000 under \$7,000.....	140,488	119,765	909,126	510,439	500,249	140,488	467,846	94,665
\$7,000 under \$8,000.....	115,619	106,511	863,169	438,425	433,760	115,619	476,414	96,990
\$8,000 under \$9,000.....	79,063	72,630	669,236	294,469	289,630	79,063	391,970	80,494
\$9,000 under \$10,000.....	39,594	36,197	375,507	145,771	144,182	39,594	235,257	49,054
\$10,000 under \$11,000.....	35,528	34,122	371,489	129,796	127,930	35,528	238,868	49,604
\$11,000 under \$12,000.....	24,427	23,252	279,095	87,678	86,052	24,427	185,397	39,045
\$12,000 under \$13,000.....	16,235	15,321	202,246	58,866	58,054	16,235	137,768	29,749
\$13,000 under \$14,000.....	9,343	8,757	126,102	33,476	32,760	9,343	88,152	19,306
\$14,000 under \$15,000.....	7,768	7,376	112,439	29,103	27,869	7,768	78,241	17,230
\$15,000 under \$20,000.....	17,286	15,855	291,461	68,780	65,789	17,286	204,206	46,578
\$20,000 under \$25,000.....	6,467	5,944	143,594	24,786	24,139	6,467	105,645	26,542
\$25,000 under \$50,000.....	9,885	9,759	330,380	40,435	38,402	9,885	248,532	74,362
\$50,000 under \$100,000.....	1,885	1,750	121,524	7,618	7,025	1,885	91,833	36,734
\$100,000 under \$150,000.....	228	200	27,229	828	712	228	20,600	10,094
\$150,000 under \$200,000.....	81	66	13,886	282	237	81	9,976	5,330
\$200,000 under \$500,000.....	51	41	13,579	184	146	51	9,639	5,750
\$500,000 under \$1,000,000.....	7	6	4,211	27	24	7	3,341	2,152
\$1,000,000 or more.....	2	2	2,344	7	6	2	2,298	1,371
Nontaxable returns, total.....	302,481	156,760	2,466,494	985,672	853,003	15,506	11,109	-
No adjusted gross income.....	10,299	6,940	217,320	31,921	27,602	-	-	-
Under \$1,000.....	130,730	27,994	62,147	224,957	189,125	(*)	(*)	-
\$1,000 under \$2,000.....	73,679	48,534	108,269	242,608	185,073	3,396	803	-
\$2,000 under \$3,000.....	38,888	30,341	94,699	171,830	149,725	4,173	2,487	-
\$3,000 under \$4,000.....	25,043	22,156	86,142	130,218	120,440	3,479	2,276	-
\$4,000 under \$5,000.....	12,813	10,529	56,554	92,322	90,441	(*)	(*)	-
\$5,000 or more.....	11,029	10,266	76,003	91,816	90,597	2,359	4,793	-
Returns under \$5,000.....	754,632	485,660	2,725,396	1,741,417	1,573,759	476,327	668,981	132,699
Returns \$5,000 under \$10,000.....	523,278	448,949	3,643,652	1,923,332	1,887,685	514,808	1,960,361	398,978
Returns \$10,000 or more.....	129,562	121,951	2,047,995	485,949	470,795	129,362	1,425,691	364,047

Footnotes at end of table. See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

INDIVIDUAL INCOME TAX RETURNS FOR 1962

Table 31.—ADJUSTED GROSS INCOME, EXEMPTIONS, TAXABLE INCOME, AND INCOME TAX BY ADJUSTED GROSS INCOME CLASSES AND STATES—Continued

Adjusted gross income classes	Number of returns	Number of joint returns	Adjusted gross income	Total exemptions	Exemption other than age or blindness	Taxable income		Income tax after credits
			(Thousand dollars)		(Thousand dollars)	Amount (Thousand dollars)		
Wyoming								
Grand total.....	116,361	72,075	3,586,244	333,188	316,646	92,897	332,248	73,841
Taxable returns, total.....	91,035	60,061	558,506	260,127	251,231	91,035	331,491	73,841
Under \$1,000.....	3,527	-	2,915	3,527	3,527	3,527	513	101
\$1,000 under \$2,000.....	10,660	(*)	15,032	12,412	11,456	10,660	5,941	1,175
\$2,000 under \$3,000.....	10,138	3,376	25,095	18,231	17,652	10,138	11,250	2,233
\$3,000 under \$4,000.....	8,632	2,296	30,176	23,910	21,973	8,632	11,900	2,250
\$4,000 under \$5,000.....	10,207	7,282	46,104	32,769	30,917	10,207	20,186	3,936
\$5,000 under \$6,000.....	7,578	6,590	41,723	23,205	23,004	7,578	21,761	4,318
\$6,000 under \$7,000.....	8,988	8,334	59,068	33,041	33,041	8,988	30,793	6,175
\$7,000 under \$8,000.....	8,736	7,579	64,742	36,024	34,867	8,736	34,429	6,841
\$8,000 under \$9,000.....	6,028	6,028	51,286	19,223	18,343	6,028	33,752	6,832
\$9,000 under \$10,000.....	5,693	5,215	53,597	17,950	17,950	5,693	34,287	7,211
\$10,000 under \$11,000.....	3,054	2,858	31,802	11,365	11,169	3,054	20,783	4,323
\$11,000 under \$12,000.....	2,135	2,135	26,475	8,538	8,472	2,135	18,178	3,852
\$12,000 under \$13,000.....	922	856	11,514	3,492	3,360	922	8,273	1,765
\$13,000 under \$14,000.....	955	922	12,946	3,061	2,929	955	9,796	2,096
\$14,000 under \$15,000.....	591	591	8,413	2,399	2,399	591	6,007	1,284
\$15,000 under \$20,000.....	1,385	1,319	23,405	4,846	4,648	1,385	18,083	4,199
\$20,000 under \$25,000.....	661	628	14,455	2,282	1,885	661	11,704	2,955
\$25,000 under \$50,000.....	812	704	27,016	5,238	3,081	812	22,863	7,373
\$50,000 under \$100,000.....	142	123	8,711	519	482	142	7,460	3,034
\$100,000 under \$150,000.....	15	13	1,677	58	46	15	1,435	713
\$150,000 under \$200,000.....	4	3	707	12	9	4	608	342
\$200,000 under \$500,000.....	7	6	1,647	25	21	7	1,509	837
\$500,000 under \$1,000,000.....	-	-	-	-	-	-	-	-
\$1,000,000 or more.....	-	-	-	-	-	-	-	-
Non-taxable returns, total.....	25,326	12,014	327,738	73,061	65,415	1,862	757	-
No adjusted gross income.....	2,112	1,609	35,676	7,041	6,437	-	-	-
Under \$1,000.....	11,645	1,006	4,703	15,148	13,949	-	-	-
\$1,000 under \$2,000.....	4,703	3,622	7,187	15,897	12,602	-	-	-
\$2,000 under \$3,000.....	2,817	1,761	6,543	12,904	11,747	-	-	-
\$3,000 under \$4,000.....	2,934	2,934	9,629	15,441	14,082	1,862	757	-
\$4,000 under \$5,000.....	780	780	3,238	5,157	5,157	-	-	-
\$5,000 or more.....	335	302	2,114	1,473	1,441	-	-	-
Returns under \$5,000.....	68,155	27,867	314,946	162,437	149,499	44,925	50,262	9,677
Returns \$5,000 under \$10,000.....	37,325	34,048	272,141	130,851	128,613	37,124	155,287	31,393
Returns \$10,000 or more.....	10,881	10,160	169,157	39,900	38,534	10,848	126,699	32,771
Other Areas ²								
Grand total.....	200,280	106,218	3,811,706	598,906	585,279	123,394	426,899	94,314
Taxable returns, total.....	117,869	62,510	696,860	320,554	313,848	117,869	420,780	94,314
Under \$1,000.....	4,858	-	4,139	4,858	4,858	4,858	781	159
\$1,000 under \$2,000.....	19,586	1,443	27,550	21,455	21,455	19,586	11,760	2,342
\$2,000 under \$3,000.....	15,010	6,364	36,704	31,116	30,583	15,010	13,626	2,701
\$3,000 under \$4,000.....	15,330	9,708	52,798	45,141	43,009	15,330	18,982	3,602
\$4,000 under \$5,000.....	10,805	6,802	48,490	33,770	32,382	10,805	22,780	4,266
\$5,000 under \$6,000.....	9,801	5,887	53,299	32,496	31,430	9,801	27,581	4,701
\$6,000 under \$7,000.....	8,096	6,284	52,096	30,449	30,449	8,096	25,494	5,085
\$7,000 under \$8,000.....	6,988	4,010	53,018	20,101	19,036	6,988	35,677	7,680
\$8,000 under \$9,000.....	6,992	4,860	60,206	30,038	30,038	6,992	35,488	7,273
\$9,000 under \$10,000.....	2,290	1,224	21,788	6,619	6,619	2,290	13,896	2,997
\$10,000 under \$11,000.....	3,509	2,864	36,620	12,064	11,958	3,509	25,505	5,344
\$11,000 under \$12,000.....	3,127	2,809	36,279	10,313	10,313	3,127	26,445	5,508
\$12,000 under \$13,000.....	2,175	2,009	27,097	8,414	8,379	2,175	19,514	4,135
\$13,000 under \$14,000.....	1,414	1,237	19,050	5,409	5,267	1,414	13,508	2,827
\$14,000 under \$15,000.....	2,061	1,884	29,636	8,214	8,179	2,061	21,091	4,666
\$15,000 under \$20,000.....	3,734	3,732	63,867	12,895	12,754	3,734	49,255	11,297
\$20,000 under \$25,000.....	1,093	1,023	24,017	3,846	3,846	1,093	18,862	4,653
\$25,000 under \$50,000.....	744	484	22,927	2,439	2,239	744	17,552	4,850
\$50,000 under \$100,000.....	187	134	13,053	683	644	187	10,751	4,610
\$100,000 under \$150,000.....	34	26	4,178	120	107	34	3,504	1,513
\$150,000 under \$200,000.....	18	13	3,003	56	48	18	2,594	1,203
\$200,000 under \$500,000.....	15	12	4,950	51	51	15	4,212	1,968
\$500,000 under \$1,000,000.....	1	1	538	3	3	1	532	245
\$1,000,000 or more.....	1	-	1,557	1	1	1	1,390	687
Non-taxable returns, total.....	82,411	43,708	3,114,846	278,352	271,431	5,525	6,119	-
No adjusted gross income.....	9,830	4,799	31,125	25,072	24,851	-	-	-
Under \$1,000.....	33,234	17,882	14,150	82,858	81,918	-	-	-
\$1,000 under \$2,000.....	17,158	8,632	24,260	57,761	55,097	-	-	-
\$2,000 under \$3,000.....	11,160	5,314	27,127	51,147	49,548	(*)	(*)	-
\$3,000 under \$4,000.....	6,524	4,546	21,780	39,161	37,735	-	-	-
\$4,000 under \$5,000.....	1,774	1,348	7,957	11,498	11,498	-	-	-
\$5,000 or more.....	2,731	1,187	20,697	10,855	10,784	1,540	3,920	-
Returns under \$5,000.....	145,269	66,838	2,613,830	403,837	393,134	69,574	70,128	13,070
Returns \$5,000 under \$10,000.....	36,126	23,215	251,876	129,080	126,949	35,593	140,815	27,736
Returns \$10,000 or more.....	18,885	16,165	296,000	65,989	65,196	18,227	215,956	53,508

See text for "Description of the Sample and Limitations of the Data" and "Explanation of Classifications and Terms."

Includes data for the District of Columbia.

Returns of bona fide residents of Puerto Rico, whether U.S. citizens or aliens, and U.S. citizens residing in Panama Canal Zone, Virgin Islands, or abroad.

Adjusted gross income less deficit.

Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

Deficit.

NOTE: Detail may not add to total because of rounding.

HISTORICAL TABLES

INDIVIDUAL RETURNS, 1953-1962

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These historical data for years 1953 through 1962 are not precisely comparable among all years, for the data span a period of years during which there were changes in law, return forms, and methods of obtaining data.

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

Table 32.—NUMBER OF RETURNS BY MAJOR CHARACTERISTICS, ADJUSTED GROSS INCOME AND DEFICIT, TAXABLE INCOME, AND TAX

Items	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
Number of returns, total ¹	62,712,386	61,499,420	61,027,931	60,271,297	59,085,182	59,825,121	59,197,004	58,250,188	56,747,008	57,838,184
Returns with adjusted gross income, total.....	62,290,595	61,067,589	60,592,712	59,838,162	58,700,924	59,407,673	58,798,843	57,818,164	56,306,704	57,415,885
Taxable:										
With income tax.....	50,092,363	48,582,765	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622
Self-employment tax only.....	-	-	-	-	-	-	-	-	-	1,046,507
Nontaxable:										
Self-employment tax only.....	1,800,733	1,877,643	2,055,581	2,118,818	2,211,773	2,211,318	2,443,181	2,373,745	1,135,590	-
Other nontaxables.....	10,397,499	10,607,181	10,476,146	10,222,431	10,837,017	10,331,040	10,097,016	10,755,354	12,538,054	12,209,756
Returns with no adjusted gross income, total ¹	421,791	431,831	435,219	433,135	384,258	417,448	398,161	432,024	440,304	422,299
Taxable:										
Self-employment tax only.....	-	-	-	-	-	-	-	-	-	17,022
Nontaxable:										
Self-employment tax only.....	59,758	66,827	74,276	79,543	57,684	85,265	97,405	79,829	13,305	-
Other nontaxables ¹	362,033	365,004	360,943	353,592	326,574	332,183	300,756	352,195	426,999	405,277
Number of—										
Taxable returns.....	50,092,363	48,582,765	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	45,223,151
Nontaxable returns ¹	12,620,023	12,916,655	12,966,946	12,774,394	13,433,048	12,939,806	12,938,558	13,561,123	14,113,948	12,615,033
Returns with itemized deductions.....	26,451,105	25,261,832	24,083,263	22,510,245	20,811,422	20,155,361	18,458,563	16,891,084	15,701,595	14,426,417
Taxable.....	24,351,172	23,257,937	22,185,410	20,761,374	19,053,714	18,569,233	16,972,938	15,434,733	13,711,830	12,932,132
Nontaxable:										
With adjusted gross income.....	2,099,933	2,003,895	1,897,853	1,748,871	1,757,708	1,586,128	1,485,625	1,456,351	1,549,461	1,089,008
With no adjusted gross income ²	-	-	-	-	-	-	-	-	440,304	405,277
Returns with standard deduction.....	35,839,490	35,805,757	36,944,668	37,761,052	38,273,760	39,669,760	40,738,441	41,359,104	41,045,413	43,411,767
Taxable.....	25,741,291	25,324,828	25,875,575	26,735,539	26,598,420	28,296,082	29,285,708	29,254,332	28,921,230	32,291,019
Nontaxable:										
With adjusted gross income.....	10,098,299	10,480,929	10,633,874	10,592,378	11,291,082	10,956,320	11,054,572	11,672,748	12,124,183	11,120,748
With no adjusted gross income ²	-	-	435,219	433,135	384,258	417,448	398,161	432,024	-	-
Returns with no adjusted gross income ²	421,791	431,831	-	-	-	-	-	-	-	-
Number of returns with self-employment tax.....	6,675,215	6,746,936	6,889,749	7,036,392	7,017,331	6,992,226	7,350,166	6,645,661	4,211,656	4,217,492
Number of returns with taxable income.....	50,557,780	48,814,378	48,317,653	47,745,570	45,119,693	47,116,645	46,484,182	44,914,210	42,814,133	-
Taxable.....	50,092,363	48,582,765	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	-
Nontaxable.....	465,417	231,613	256,668	248,657	267,559	251,330	225,536	225,145	181,073	-
Number of returns by source of income:										
Positive income:										
Salaries and wages.....	55,096,240	54,014,543	53,603,745	52,850,938	51,588,438	52,596,961	51,912,814	51,255,701	49,925,305	50,873,912
Dividends in adjusted gross income ³	5,836,562	5,037,615	4,932,250	4,682,638	4,235,017	4,168,499	3,924,583	3,715,617	3,681,007	4,495,133
Interest received ⁴	14,736,574	10,031,614	10,288,082	9,723,694	7,407,870	7,286,314	6,713,135	6,330,784	6,124,385	5,579,720
Life expectancy method.....	1,019,506	855,974	762,217	728,077	740,180	659,356	617,747	575,633	-	-
3-year method.....	514,457	421,846	373,719	343,115	268,920	261,085	209,212	192,029	730,279	735,471
Income from estates and trusts.....	425,546	413,175	392,161	381,120	370,879	362,324	375,008	360,155	368,896	426,823
Business profit.....	1,617,665	9,979,924	6,831,427	6,894,616	6,880,831	6,775,335	7,381,270	6,736,435	6,320,812	6,121,474
Partnership profit.....	6,958,004	1,536,971	1,589,183	1,645,707	1,611,329	1,606,524	1,550,819	1,687,570	1,588,746	1,669,591
Net gain from sales of capital assets.....	4,122,510	4,698,499	3,941,694	4,007,011	3,469,064	2,936,564	3,148,460	2,999,581	2,411,147	1,967,723
Net gain from sales of other property.....	85,582	150,071	100,131	98,140	104,270	127,417	98,875	109,983	135,062	93,741
Net income from rents.....	4,077,128	3,863,372	3,875,716	4,113,564	4,089,106	4,097,602	4,090,501	3,986,860	3,863,618	4,061,636
Net income from royalties.....	402,503	409,082	409,394	-	-	-	-	-	-	1,861,744
Other sources ⁵	-	-	-	-	-	-	-	-	-	-
Losses:										
Business losses.....	1,709,997	1,728,368	1,767,544	1,715,094	1,499,888	1,474,967	1,591,397	1,508,622	1,464,726	1,281,395
Partnership losses.....	367,728	345,793	329,682	302,041	266,259	265,951	244,719	267,102	228,949	241,505
Net loss from sales of capital assets.....	1,599,445	1,097,455	1,154,339	900,118	920,578	1,038,208	783,596	654,121	664,084	789,370
Net loss from sales of other property.....	184,215	176,609	135,767	150,212	130,753	150,294	206,108	197,519	207,456	151,152
Net loss from rents.....	1,885,628	1,794,971	1,695,218	1,605,427	1,513,200	1,404,920	1,319,253	1,253,080	1,143,837	1,192,880
Net loss from royalties.....	25,985	27,574	23,479	-	-	-	-	-	-	34,781
Net operating loss deduction ⁶	-	15,099	13,912	-	-	-	-	-	-	38,205
Loss from estates and trusts.....	29,855	29,551	25,834	19,162	22,150	20,167	28,102	20,978	12,258	-
	(Thousand dollars)									
Amount of adjusted gross income, total.....	349,860,992	330,935,737	316,557,566	306,616,924	282,166,418	281,908,431	268,583,814	249,429,182	230,235,855	229,863,409
Taxable returns.....	330,646,415	311,283,359	297,152,271	287,775,346	262,188,335	262,169,296	249,551,275	229,595,449	209,668,830	212,421,184
Nontaxable returns.....	19,214,577	19,652,378	19,405,295	18,841,578	19,978,083	19,139,135	19,032,539	19,833,733	20,567,025	17,442,225
Amount of deficit.....	1,159,526	1,074,453	1,091,184	1,521,945	1,012,326	987,865	859,546	898,865	1,104,480	1,155,153
Amount of taxable income.....	195,320,479	181,779,732	171,627,771	166,540,616	149,337,414	149,363,077	141,532,161	128,020,111	115,331,301	-
Amount of tax, total.....	45,790,625	43,065,647	40,297,705	39,346,805	34,924,820	34,974,804	33,265,247	30,076,935	26,967,251	29,657,273
Income tax after credits.....	44,902,840	42,225,498	39,464,156	38,645,299	34,335,652	34,393,639	32,732,132	29,613,722	26,665,753	29,430,659
Self-employment tax.....	887,185	840,149	833,549	701,506	589,168	581,165	533,113	463,213	301,498	226,614

¹Excludes returns with no information, 1953-59 and 1958-62.²Classified by standard deduction returns for 1953-59, and as itemized deduction returns for 1958-62.³Reported on Form 1040, and for 1959-60, Form 1040W. For 1961, excludes returns with dividends and interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.⁴Not tabulated after 1953. Includes Form 1040-A showing wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return, reported in net amount as other income.⁵Not tabulated for 1955-59 and 1962.

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

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Table 33.—NUMBER OF RETURNS AND ADJUSTED GROSS INCOME BY ADJUSTED GROSS INCOME CLASSES

[Taxable and nontaxable returns]

Adjusted gross income classes	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)	Number of returns	Adjusted gross income or deficit (Thousand dollars)
	1962		1961		1960		1959		1958	
Grand total.....	62,712,386	348,701,466	61,499,420	329,861,284	61,027,931	315,466,382	60,271,297	305,094,979	59,085,182	328,154,092
Returns with adjusted gross income, total.....	62,290,595	349,860,992	61,067,589	330,935,737	60,592,712	316,557,566	59,838,162	306,616,924	58,700,924	328,166,418
Under \$600.....	4,002,049	1,304,371	3,969,165	1,283,112	3,991,109	1,305,762	3,918,977	1,275,411	3,950,000	1,276,547
\$600 under \$1,000.....	3,001,512	2,396,623	3,018,799	2,408,251	2,992,643	2,380,662	2,995,684	2,392,210	3,000,247	2,446,545
\$1,000 under \$1,500.....	3,953,747	4,904,997	3,936,724	4,885,275	3,941,738	4,886,762	3,955,602	4,919,509	4,120,276	5,130,735
\$1,500 under \$2,000.....	3,313,266	5,788,938	3,327,969	5,808,170	3,414,629	5,972,361	3,445,332	6,015,668	3,570,536	6,238,242
\$2,000 under \$2,500.....	3,292,738	7,415,882	3,331,561	7,490,739	3,405,167	7,660,097	3,510,198	7,890,382	3,689,218	8,309,041
\$2,500 under \$3,000.....	3,266,170	8,980,235	3,412,509	9,372,930	3,518,964	9,672,543	3,618,010	9,943,763	3,723,909	10,228,363
\$3,000 under \$4,000.....	6,588,332	23,034,452	6,695,282	23,410,323	6,877,017	24,033,191	6,993,571	24,452,061	7,472,426	26,149,868
\$4,000 under \$5,000.....	6,280,894	26,548,886	6,382,888	27,619,733	6,866,523	30,881,596	7,071,568	31,801,590	7,385,219	33,100,886
\$5,000 under \$6,000.....	6,157,541	33,834,250	6,227,266	34,163,126	6,422,593	39,252,993	6,392,580	39,067,182	6,375,555	34,898,888
\$6,000 under \$7,000.....	5,373,806	34,835,256	5,282,007	34,247,138	5,291,911	34,280,872	5,082,962	32,926,528	4,676,947	30,297,563
\$7,000 under \$8,000.....	4,332,207	32,379,767	4,142,911	30,956,323	3,888,676	29,080,115	3,699,701	27,640,193	3,226,844	24,101,749
\$8,000 under \$9,000.....	3,243,914	27,596,715	2,984,990	25,283,832	2,757,554	23,372,451	2,621,189	22,202,269	2,171,701	18,379,327
\$9,000 under \$10,000.....	2,434,470	22,776,270	2,146,657	20,333,582	1,925,564	18,043,386	1,749,953	16,564,397	1,452,594	13,746,395
\$10,000 under \$15,000.....	4,940,130	58,229,726	4,125,222	48,556,831	3,041,612	42,834,643	3,208,968	37,688,216	2,488,095	29,214,191
\$15,000 under \$20,000.....	1,047,768	17,818,497	885,562	15,150,795	786,031	13,400,430	707,192	12,090,813	588,262	10,055,470
\$20,000 under \$25,000.....	405,854	9,018,067	357,280	7,938,209	323,785	7,198,994	301,705	6,704,170	264,732	5,881,407
\$25,000 under \$30,000.....	537,511	17,926,263	496,591	16,593,690	441,401	14,727,469	422,663	14,163,567	369,939	12,327,929
\$30,000 under \$50,000.....	121,552	7,984,489	110,476	7,267,932	101,272	6,660,778	114,852	7,558,857	91,715	6,090,052
\$50,000 under \$100,000.....	15,781	1,893,854	16,786	2,019,145	14,221	1,695,133	17,537	1,989,977	14,080	1,647,892
\$100,000 under \$200,000.....	5,080	864,311	5,457	936,339	4,413	736,022	4,497	768,001	3,863	661,634
\$200,000 under \$500,000.....	5,167	1,469,175	6,104	1,749,801	4,878	1,384,077	4,810	1,371,895	3,956	1,114,707
\$500,000 under \$1,000,000.....	821	546,829	985	662,519	735	493,976	722	481,742	536	359,724
\$1,000,000 or more.....	355	717,179	398	805,542	306	611,273	280	606,523	244	499,249
Returns with no adjusted gross income.....	421,791	21,159,526	431,831	21,074,453	435,219	21,091,184	433,135	21,521,945	384,258	21,012,326
	1957		1956		1955		1954		1953	
Grand total.....	59,825,121	280,320,566	59,197,004	267,724,268	58,250,188	268,530,317	56,747,008	229,221,375	57,838,184	228,708,256
Returns with adjusted gross income, total.....	59,407,673	281,308,431	58,798,843	268,583,814	57,818,164	249,429,182	56,306,704	230,235,855	57,415,885	229,863,409
Under \$600.....	3,833,400	1,255,738	3,775,785	1,242,391	3,839,333	1,261,713	3,939,817	1,294,816	3,991,605	1,362,006
\$600 under \$1,000.....	2,989,651	2,638,229	3,026,632	2,419,568	3,202,710	2,566,114	3,180,941	2,542,668	3,210,720	2,571,118
\$1,000 under \$1,500.....	4,178,054	5,184,175	4,214,995	5,362,761	4,523,556	5,616,459	4,520,995	5,630,728	4,713,364	5,862,978
\$1,500 under \$2,000.....	3,698,934	6,481,267	3,857,498	6,973,496	4,125,462	7,212,429	4,206,678	7,297,621	4,470,706	7,826,483
\$2,000 under \$2,500.....	3,843,211	8,655,018	3,987,142	8,790,939	4,216,843	9,275,007	4,311,673	9,303,996	4,494,312	10,107,094
\$2,500 under \$3,000.....	3,815,406	10,485,324	4,056,620	11,152,699	4,311,841	11,858,501	4,484,779	12,304,840	4,621,675	12,699,421
\$3,000 under \$4,000.....	7,791,975	27,263,943	8,281,023	29,005,036	8,665,023	30,320,415	9,156,374	32,041,485	9,342,358	10,649,022
\$4,000 under \$5,000.....	7,868,427	39,372,380	8,046,621	36,140,305	8,008,621	35,935,570	7,910,960	35,635,985	7,982,669	35,764,603
\$5,000 under \$6,000.....	6,355,283	35,885,770	6,236,862	34,124,140	5,862,618	35,061,640	5,189,190	28,346,771	5,396,331	29,463,848
\$6,000 under \$7,000.....	4,709,612	30,480,269	4,371,937	28,257,411	3,871,849	25,020,880	3,352,077	21,656,984	3,345,923	21,589,243
\$7,000 under \$8,000.....	3,206,964	23,941,917	2,798,254	20,892,452	2,400,131	17,897,442	2,016,601	15,025,572	1,990,054	14,826,855
\$8,000 under \$9,000.....	2,091,262	17,706,439	1,811,480	15,315,151	1,412,757	11,940,018	1,187,245	10,036,658	1,154,625	9,763,234
\$9,000 under \$10,000.....	1,334,622	12,622,314	1,123,333	10,619,629	912,095	8,622,218	721,146	6,812,849	703,987	6,695,338
\$10,000 under \$15,000.....	2,215,510	29,995,133	1,921,229	22,770,293	1,216,296	17,923,575	1,217,349	14,410,918	1,160,137	13,741,746
\$15,000 under \$20,000.....	863,746	9,304,970	498,101	8,542,677	425,989	7,300,263	368,907	6,323,582	349,598	5,997,977
\$20,000 under \$25,000.....	250,860	5,583,211	234,928	5,219,840	210,289	4,683,237	291,858	7,023,496	264,713	6,373,802
\$25,000 under \$30,000.....	366,399	12,227,673	346,396	11,644,008	190,707	7,142,830	161,995	6,071,673	151,104	5,686,567
\$30,000 under \$50,000.....	93,421	6,133,299	89,170	5,903,463	77,604	5,151,675	70,400	4,656,424	60,300	3,996,970
\$50,000 under \$100,000.....	14,127	1,686,294	14,111	1,685,994	12,960	1,347,762	11,628	1,391,103	12,486	1,641,663
\$100,000 under \$200,000.....	4,004	685,284	3,851	660,532	3,946	675,565	3,197	547,816	2,700	755,624
\$200,000 under \$500,000.....	3,997	1,227,667	4,046	1,142,240	4,022	1,143,600	3,245	919,072	2,700	755,624
\$500,000 under \$1,000,000.....	585	397,827	597	398,988	628	417,978	439	294,745	373	252,954
\$1,000,000 or more.....	223	447,528	272	559,601	267	567,583	201	466,533	145	275,263
Returns with no adjusted gross income.....	417,448	2987,865	398,161	2859,546	432,024	2899,865	440,304	21,014,430	422,299	21,155,153

¹Adjusted gross income less deficit.

²Deficit.

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

Table 34.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
NUMBER OF RETURNS										
Total.....	50,092,363	48,582,765	48,060,985	47,496,913	45,652,134	46,865,315	46,258,646	44,689,065	42,633,060	44,159,622
\$600 under \$1,000.....	1,436,260	1,355,033	1,353,051	1,341,398	1,296,407	1,338,986	1,357,667	1,437,846	1,292,988	1,361,644
\$1,000 under \$2,000.....	2,264,371	2,136,415	2,134,195	2,129,771	2,127,078	2,297,213	2,392,096	2,483,242	2,426,670	2,632,034
\$2,000 under \$4,000.....	2,625,367	1,994,863	2,036,015	2,093,777	2,111,329	2,252,645	2,364,317	2,447,663	2,431,232	2,787,231
\$4,000 under \$6,000.....	2,288,180	2,311,741	2,368,114	2,494,170	2,537,591	2,764,261	2,878,453	2,961,513	3,078,559	3,335,910
\$6,000 under \$8,000.....	2,489,921	2,362,383	2,665,817	2,766,760	2,807,388	2,930,022	3,169,007	3,318,528	3,452,029	3,685,629
\$8,000 under \$10,000.....	5,507,689	5,616,783	5,793,668	5,939,254	6,295,437	6,682,982	7,158,365	7,529,308	7,924,537	8,202,537
\$4,000 under \$5,000.....	5,836,951	6,099,597	6,400,547	6,649,987	6,994,051	7,454,651	7,650,165	7,619,205	7,654,254	7,666,022
\$5,000 under \$6,000.....	5,945,030	6,027,660	6,236,474	6,216,537	6,224,634	6,401,146	6,111,501	5,754,968	5,108,368	5,313,448
\$6,000 under \$7,000.....	5,306,307	5,208,966	5,236,061	5,036,281	4,644,506	4,677,840	4,344,100	3,855,990	3,331,451	3,333,294
\$7,000 under \$8,000.....	4,303,318	4,120,040	3,874,647	3,688,764	3,214,399	3,195,588	2,792,259	2,395,179	2,008,053	1,986,773
\$8,000 under \$9,000.....	3,233,674	2,977,973	2,749,349	2,616,468	2,167,447	2,089,198	1,809,013	1,411,320	1,186,721	1,153,612
\$9,000 under \$10,000.....	2,398,655	2,143,339	1,901,543	1,747,657	1,451,196	1,333,548	1,122,621	911,711	720,646	703,449
\$10,000 under \$15,000.....	4,936,455	4,118,486	3,637,169	3,203,834	2,484,984	2,211,504	1,918,975	1,517,076	1,215,482	1,158,199
\$15,000 under \$20,000.....	1,045,363	888,100	784,300	706,164	587,465	543,154	497,449	425,730	368,492	348,741
\$20,000 under \$25,000.....	404,847	356,826	323,412	301,431	264,487	250,583	234,745	210,172	191,668	264,008
\$25,000 under \$30,000.....	536,138	495,501	440,890	422,251	369,515	366,156	346,246	310,589	281,897	150,981
\$30,000 under \$50,000.....	121,250	110,192	101,080	114,711	91,605	93,289	89,095	77,563	70,332	60,260
\$10,000 under \$15,000.....	15,712	16,726	14,165	17,465	14,049	14,089	14,057	12,902	10,617	12,461
\$15,000 under \$20,000.....	5,019	5,426	4,379	4,475	3,845	3,986	3,843	3,937	3,192	
\$20,000 under \$50,000.....	5,110	6,062	4,801	4,776	3,937	3,979	4,031	4,009	3,234	
\$50,000 under \$1,000,000.....	804	967	723	717	531	578	593	624	437	
\$1,000,000 or more.....	342	381	295	265	236	217	268	263	201	
(Thousand dollars)										
Total.....	330,646,415	311,283,359	297,152,271	287,775,346	262,183,335	262,169,229	249,551,273	229,595,449	209,668,830	210,483,602
\$600 under \$1,000.....	1,199,623	1,156,177	1,123,121	1,116,472	1,083,049	1,117,050	1,130,213	1,200,421	1,078,798	1,146,237
\$1,000 under \$1,500.....	2,826,311	2,669,719	2,664,406	2,674,096	2,683,333	2,831,221	3,005,109	3,106,659	3,047,987	3,299,679
\$1,500 under \$2,000.....	3,531,718	3,476,020	3,557,099	3,647,621	3,735,817	4,129,339	4,239,399	4,265,817	4,237,823	4,865,679
\$2,000 under \$2,500.....	5,153,458	5,191,301	5,327,353	5,603,123	5,714,958	6,225,270	6,474,182	6,666,813	6,922,726	7,493,336
\$2,500 under \$3,000.....	6,897,125	7,054,839	7,349,490	7,626,054	7,735,369	8,079,602	8,737,648	9,157,665	9,505,225	10,156,399
\$3,000 under \$4,000.....	19,313,993	19,699,645	20,307,427	20,835,185	22,091,696	23,448,437	25,164,783	26,407,948	27,812,489	28,746,397
\$4,000 under \$5,000.....	26,249,456	27,476,272	28,812,061	29,931,937	31,278,974	33,541,308	34,380,979	34,208,187	33,828,835	34,370,599
\$5,000 under \$6,000.....	32,683,780	33,079,801	34,246,189	34,317,177	34,086,295	35,068,920	35,400,410	35,400,410	35,400,410	35,400,410
\$6,000 under \$7,000.....	24,405,366	23,777,686	23,923,776	23,627,712	23,049,915	20,276,104	20,079,899	24,914,801	21,524,454	21,507,414
\$7,000 under \$8,000.....	32,165,659	30,985,997	28,974,992	27,559,833	26,009,958	23,858,097	20,848,637	17,861,106	14,861,906	14,801,958
\$8,000 under \$9,000.....	27,426,222	25,224,815	23,303,110	22,162,994	18,343,492	17,689,049	15,294,676	11,928,032	10,032,034	9,754,983
\$9,000 under \$10,000.....	22,721,636	20,301,941	18,007,228	16,544,491	13,733,221	12,611,997	10,612,594	8,618,513	6,686,273	6,650,115
\$10,000 under \$15,000.....	58,114,852	48,473,930	42,751,769	37,628,019	29,176,927	25,971,375	22,543,784	17,908,955	14,390,558	13,718,699
\$15,000 under \$20,000.....	17,777,463	15,126,018	13,376,477	12,073,580	10,041,825	9,294,499	8,531,736	7,295,826	6,310,577	5,983,194
\$20,000 under \$25,000.....	8,995,421	7,928,268	7,190,895	6,698,056	5,875,992	5,576,891	5,215,782	4,680,576	4,166,307	3,965,250
\$25,000 under \$30,000.....	17,879,811	16,557,695	14,710,384	14,143,928	12,313,280	12,220,088	11,638,375	7,138,272	6,067,727	5,682,111
\$30,000 under \$50,000.....	7,963,599	7,249,539	6,647,920	7,049,453	6,042,852	6,124,500	5,900,331	5,149,111	4,651,794	3,994,323
\$50,000 under \$150,000.....	1,875,601	2,007,835	1,668,173	2,080,621	1,644,279	1,681,598	1,679,344	1,542,840	1,389,769	1,638,413
\$150,000 under \$200,000.....	859,055	931,085	750,153	764,285	658,563	682,301	659,130	674,131	546,951	
\$200,000 under \$500,000.....	1,447,070	1,737,313	1,370,038	1,361,923	1,109,680	1,122,465	1,138,037	1,140,318	915,760	
\$500,000 under \$1,000,000.....	535,056	650,434	486,077	478,154	356,220	393,591	396,632	414,815	299,111	
\$1,000,000 or more.....	670,146	726,630	584,133	545,633	482,640	427,476	549,625	550,864	406,532	
TAXABLE INCOME										
Total.....	194,951,647	181,634,697	171,462,236	166,385,053	149,173,569	149,212,696	141,395,397	127,889,249	115,226,743	
\$600 under \$1,000.....	212,932	203,641	193,070	194,586	191,196	196,731	197,523	211,417	188,445	
\$1,000 under \$1,500.....	1,024,692	952,147	944,626	955,378	953,797	1,010,609	1,071,341	1,085,444	1,069,613	
\$1,500 under \$2,000.....	1,523,219	1,470,733	1,517,420	1,542,106	1,534,510	1,673,535	1,729,809	1,772,333	1,728,796	
\$2,000 under \$2,500.....	2,252,451	2,208,070	2,257,675	2,337,578	2,351,308	2,623,507	2,758,739	2,780,258	2,850,502	
\$2,500 under \$3,000.....	3,144,769	3,139,194	3,277,870	3,376,072	3,390,578	3,614,509	3,878,378	3,999,625	4,107,080	
\$3,000 under \$4,000.....	9,183,939	9,211,419	9,429,550	9,625,250	9,983,842	10,832,605	11,550,162	11,881,367	12,386,893	
\$4,000 under \$5,000.....	12,723,107	13,085,594	13,690,239	14,192,394	14,608,523	15,650,648	15,824,030	15,558,001	15,158,980	
\$5,000 under \$6,000.....	16,419,495	16,298,681	16,730,769	16,684,611	16,553,860	17,075,169	16,327,333	15,316,834	13,782,379	
\$6,000 under \$7,000.....	17,825,989	17,471,657	17,451,403	16,979,238	15,724,265	16,083,929	15,090,473	13,458,543	11,821,062	
\$7,000 under \$8,000.....	17,662,110	16,912,781	16,143,894	15,454,065	13,645,969	13,715,846	12,166,494	10,448,397	8,944,484	
\$8,000 under \$9,000.....	15,993,896	14,722,049	13,767,791	13,226,703	11,059,382	10,833,168	9,688,649	7,460,980	6,326,449	
\$9,000 under \$10,000.....	13,953,385	12,523,858	11,137,412	10,389,591	8,773,922	8,083,996	6,913,700	5,637,968	4,479,948	
\$10,000 under \$15,000.....	38,672,482	32,440,908	28,752,650	25,557,238	20,026,310	17,967,472	15,698,231	12,519,790	10,096,351	
\$15,000 under \$20,000.....	12,029,230	11,010,070	9,786,674	8,927,311	7,484,521	6,969,181	6,449,179	5,544,364	4,806,176	
\$20,000 under \$25,000.....	6,784,182	6,040,063	5,465,777	5,155,939	4,511,665	4,358,809	4,000,631	3,709,643	3,479,643	
\$25,000 under \$30,000.....	14,076,077	13,157,705	11,665,201	11,379,799	9,973,086	9,942,054	9,569,157	8,661,380	7,610,769	
\$30,000 under \$50,000.....	6,446,012	5,927,647	5,417,010	6,229,490	4,986,906	5,109,479	4,983,395	4,364,889	3,946,268	
\$50,000 under \$150,000.....	1,496,096	1,623,941	1,349,335	1,695,238	1,348,568	1,309,311	1,388,017	1,281,790	1,170,329	
\$150,000 under \$200,000.....	672,361	744,485	630,232	609,591	529,147	580,803	536,845	555,511	452,450	
\$200,000 under \$500,000.....	1,109,346	1,362,915	1,055,617	1,070,737	862,534	882,511	926,544	926,544	740,477	
\$500,000 under \$1,000,000.....	419,625	520,092	382,520	376,573	274,855	314,543	319,092	335,849	234,854	
\$1,000,000 or more.....	524,512	586,726	455,501	425,065	364,825	333,301	443,128	452,713	332,333	

Not applicable

Table 34.—RETURNS WITH INCOME TAX—NUMBER, ADJUSTED GROSS INCOME, TAXABLE INCOME, INCOME TAX, AND AVERAGE TAX, BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
(Thousand dollars)										
INCOME TAX AFTER CREDITS										
Total.....	44,902,840	42,225,498	39,464,156	38,645,299	34,335,652	34,393,639	32,732,132	29,613,722	26,665,753	29,430,659
\$600 under \$1,000.....	42,779	40,483	38,581	38,920	38,062	39,228	39,381	42,172	37,648	46,165
\$1,000 under \$1,500.....	203,759	189,210	188,084	190,429	190,127	201,208	213,384	216,479	213,519	255,864
\$1,500 under \$2,000.....	301,728	292,233	301,822	306,486	305,682	332,570	344,842	352,948	344,635	449,872
\$2,000 under \$2,500.....	445,048	437,401	447,420	461,710	466,973	520,832	548,045	551,714	575,180	695,210
\$2,500 under \$3,000.....	619,301	619,751	648,374	668,214	671,815	716,095	769,289	793,795	817,847	988,259
\$3,000 under \$4,000.....	1,821,813	1,839,791	1,886,314	1,924,326	1,997,817	2,169,991	2,312,101	2,381,762	2,467,295	2,871,975
\$4,000 under \$5,000.....	2,550,949	2,638,750	2,763,651	2,860,458	2,945,326	3,150,403	3,186,754	3,129,354	3,049,831	3,545,531
\$5,000 under \$6,000.....	3,311,603	3,300,309	3,382,547	3,371,068	3,336,990	3,438,513	3,384,283	3,076,315	2,770,109	3,282,719
\$6,000 under \$7,000.....	3,607,868	3,547,517	3,537,387	3,440,244	3,177,815	3,249,034	3,044,035	2,712,048	2,385,403	2,687,384
\$7,000 under \$8,000.....	3,599,828	3,452,819	3,296,665	3,149,451	2,778,601	2,790,760	2,475,365	2,122,710	1,820,597	2,027,856
\$8,000 under \$9,000.....	3,283,692	3,033,931	2,833,281	2,720,390	2,273,624	2,226,224	1,950,768	1,531,892	1,301,277	1,422,343
\$9,000 under \$10,000.....	2,892,363	2,601,304	2,311,721	2,157,614	1,822,007	1,677,998	1,435,768	1,170,459	932,992	1,022,925
\$10,000 under \$15,000.....	8,247,732	6,950,821	6,158,538	5,477,515	4,291,393	3,851,830	3,369,114	2,692,340	2,185,166	2,358,268
\$15,000 under \$20,000.....	2,970,823	2,576,761	2,289,835	2,094,829	1,797,062	1,638,348	1,520,665	1,308,272	1,145,589	1,233,380
\$20,000 under \$25,000.....	1,716,653	1,545,326	1,396,203	1,322,695	1,168,543	1,120,885	1,058,133	961,080	845,939	1,521,883
\$25,000 under \$30,000.....	4,308,594	4,066,629	3,997,608	3,540,277	3,101,822	3,104,270	3,009,248	1,962,136	1,681,981	1,786,009
\$30,000 under \$50,000.....	2,684,594	2,483,556	2,273,336	2,627,092	2,106,658	2,173,193	2,128,630	1,852,467	1,708,710	1,645,090
\$50,000 under \$100,000.....	748,068	809,436	681,157	854,300	689,633	716,994	708,831	653,397	614,555	812,499
\$100,000 under \$200,000.....	361,066	396,748	319,630	328,449	291,744	307,378	297,130	305,830	297,014	297,014
\$200,000 under \$500,000.....	631,123	763,781	606,604	617,667	515,858	536,086	545,677	549,179	455,363	414,246
\$500,000 under \$1,000,000.....	242,861	296,991	225,573	225,399	174,941	200,731	202,455	209,848	154,785	149,012
\$1,000,000 or more.....	310,895	341,654	280,525	267,766	233,159	231,648	288,234	290,986	222,374	169,496
(Dollars)										
AVERAGE INCOME TAX PER TAXABLE RETURN										
Average income tax.....	896	869	821	814	752	734	708	663	625	666
\$600 under \$1,000.....	30	29	29	29	29	29	29	29	29	34
\$1,000 under \$1,500.....	90	89	88	89	89	89	89	87	88	97
\$1,500 under \$2,000.....	149	146	148	146	145	148	146	144	142	161
\$2,000 under \$2,500.....	194	189	189	189	184	188	190	186	187	208
\$2,500 under \$3,000.....	249	242	243	242	239	244	243	239	237	268
\$3,000 under \$4,000.....	331	328	326	324	317	325	323	316	311	350
\$4,000 under \$5,000.....	437	433	432	430	424	423	417	411	404	462
\$5,000 under \$6,000.....	557	548	542	542	536	537	537	535	542	618
\$6,000 under \$7,000.....	680	681	676	683	684	695	701	703	716	806
\$7,000 under \$8,000.....	836	838	851	854	864	873	887	886	907	1,021
\$8,000 under \$9,000.....	1,015	1,019	1,031	1,040	1,049	1,066	1,078	1,085	1,097	1,233
\$9,000 under \$10,000.....	1,206	1,214	1,216	1,235	1,256	1,279	1,284	1,284	1,295	1,454
\$10,000 under \$15,000.....	1,973	1,688	1,693	1,710	1,727	1,742	1,756	1,775	1,798	2,036
\$15,000 under \$20,000.....	2,842	2,501	2,518	2,566	2,591	2,616	2,627	2,673	2,709	2,937
\$20,000 under \$25,000.....	4,240	4,331	4,314	4,388	4,418	4,473	4,508	4,573	5,218	5,934
\$25,000 under \$30,000.....	8,037	8,207	8,160	8,394	8,394	8,478	8,691	6,194	10,402	11,829
\$30,000 under \$50,000.....	22,144	22,538	22,490	22,902	22,997	23,295	23,892	10,295	24,295	27,300
\$50,000 under \$100,000.....	77,614	48,394	48,087	48,915	49,088	50,890	50,425	50,643	52,901	65,203
\$100,000 under \$200,000.....	71,940	72,120	72,992	73,396	75,876	77,114	77,317	77,681	80,518	80,518
\$200,000 under \$500,000.....	123,507	125,999	126,350	129,327	131,028	134,769	135,370	136,981	140,805	153,880
\$500,000 under \$1,000,000.....	302,057	306,713	311,996	314,364	329,456	347,285	341,408	336,296	354,199	400,570
\$1,000,000 or more.....	909,050	896,730	950,932	1,010,438	987,962	1,067,502	1,075,500	1,106,410	1,106,338	1,168,938

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

Table 35.—SOURCES OF INCOME BY TYPE

[Taxable and nontaxable returns]

Sources of income	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
(Thousand dollars)										
Adjusted gross income less deficit.....	348,704,461	329,861,284	315,466,382	303,094,979	241,154,042	280,320,566	267,724,268	248,230,317	229,221,375	228,708,256
Positive income, total.....	354,704,981	335,429,542	321,099,738	310,168,698	285,415,762	284,617,190	272,015,298	252,452,631	233,167,237	232,617,110
Salaries and wages ¹	283,372,515	266,902,279	257,817,854	247,370,212	227,550,557	228,076,909	215,617,981	200,712,105	185,952,623	187,731,920
Dividends in adjusted gross income ²	10,639,818	9,889,743	9,530,123	9,395,766	8,740,562	9,123,777	8,605,656	7,850,953	7,047,866	5,828,279
Interest received ³	7,155,412	5,683,167	5,056,793	4,395,418	3,659,211	3,318,950	2,872,013	2,383,607	2,370,230	2,042,649
Pensions and annuities:										
Life expectancy method.....	1,349,567	1,114,271	962,164	883,362	885,321	755,964	657,308	626,639	806,064	670,764
3-year method.....	972,926	745,922	654,794	577,699	435,703	384,057	284,477	244,995		
Income from estates and trusts.....	691,986	669,421	676,547	637,398	618,018	618,020	623,477	565,614	685,140	1,691,476
Business profit.....	26,851,131	25,394,526	23,958,911	24,322,663	22,889,976	22,525,946	23,661,890	20,597,223	19,234,612	18,677,695
Partnership profit.....	10,210,169	9,719,238	9,797,486	10,220,410	9,810,158	9,763,718	9,392,978	9,553,444	9,004,043	8,802,900
Net gain from sales of capital assets.....	6,821,421	8,290,879	6,003,859	6,796,602	4,879,114	4,128,228	4,991,131	5,126,350	3,731,862	2,538,526
Net gain from sales of other property.....	68,826	158,893	70,113	86,657	75,319	90,161	72,560	96,750	107,811	62,885
Net income from rents.....	3,933,475	3,661,172	3,543,887	4,008,037	3,961,903	3,945,252	3,920,454	3,697,269	3,536,292	3,659,266
Net income from royalties.....	584,339	583,592	660,530							
Other sources ⁴	2,343,416	2,616,439	2,308,697	1,514,464	1,909,920	1,686,228	1,313,473	797,732	690,691	908,756
Losses, total.....	6,295,207	5,568,258	5,633,356	5,073,709	4,261,670	4,296,624	4,291,030	3,922,314	3,945,862	3,308,854
Business loss.....	2,925,775	2,764,820	2,887,155	2,891,510	2,216,398	2,186,579	2,377,244	2,167,220	2,308,809	2,014,061
Partnership loss.....	865,832	770,393	791,440	656,938	578,402	604,802	540,653	529,497	478,242	515,715
Net loss from sales of capital assets.....	1,050,393	670,085	704,284	522,115	549,110	642,695	438,465	379,213	379,446	462,737
Net loss from sales of other property.....	285,265	249,853	152,822	204,350	157,514	161,479	311,521	218,564	199,058	182,636
Net loss from rents.....	1,063,070	902,263	816,236							
Net loss from royalties.....	75,016	78,555	76,330	772,946	735,161	686,167	576,341	611,297	429,542	531,403
Loss from estates and trusts.....	29,855	40,392	39,465	25,850	25,085	14,902	46,806	20,523	5,800	-
Net operating loss deduction ⁵	-	91,897	165,634	-	-	-	-	-	144,965	202,302

¹Excludes wages, for 1953-57 less than \$100 and for 1958-62 less than \$200 per return, not subject to income tax withholding, reported as other income on Form 1040A. Beginning 1954, salaries and wages are after excludable sick pay and allowable employee expense.

²Dividends reported on Form 1040 and, for 1959-60, Form 1040W. Beginning 1954, includes dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions. For 1961, excludes dividends reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

³Interest reported on Form 1040 and, for 1959-60, Form 1040W. Includes partially exempt interest received through partnerships and fiduciaries. For 1961, excludes interest reported with other income on page 1, Form 1040, but not specifically identified on a separate schedule.

⁴Includes wages not subject to income tax withholding, dividends, and interest, not exceeding \$100 per return for 1952-57 nor \$200 for 1958-62, reported in one sum on Form 1040A. Reduced by net operating loss deduction, 1955-59 and 1962. Includes *Sources not supported by Schedule B* for 1961.

⁵Loss from estates and trusts not applicable prior to 1954.

*For 1955-59 and 1962, net operating loss deduction was an adjustment which reduced "Other sources."

Table 36.—ITEMIZED DEDUCTIONS ON RETURNS WITH ADJUSTED GROSS INCOME, BY TYPE

[Taxable and nontaxable returns]

Type of deduction	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
(Thousand dollars)										
Total.....	41,664,909	38,391,236	35,313,129	32,017,337	27,497,908	25,691,588	22,612,729	19,997,485	17,403,227	15,589,157
Interest paid.....	16,274,461		(8,416,208)		(6,269,154)		(4,810,099)		(3,201,287)	2,735,359
Taxes.....	13,444,911		(10,525,698)		(7,480,346)		(5,827,909)		(4,766,630)	3,639,153
Contributions.....	7,516,088		(6,750,326)		(5,693,836)		(4,877,793)		(3,891,173)	3,552,448
Medical and dental expense.....	6,078,699		(5,219,185)		(4,283,546)		(3,472,408)		(2,971,172)	2,301,330
Child care.....			(103,117)				(110,577)			-
Casualty losses.....	4,746,750		(450,402)		(3,773,026)		(347,394)		(444,245)	392,644
Other deductions.....			(3,848,193)				(3,165,569)		(2,730,760)	2,878,234

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

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Table 37.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES

Adjusted gross income classes	[Taxable and nontaxable returns]							
	1962	1961	1960	1959	1958	1957	1956	1955
(Thousand dollars)								
SALARIES AND WAGES ¹								
Grand total.....	283,372,515	266,902,279	257,917,854	247,370,212	227,550,597	228,076,909	215,617,981	200,712,105
Returns with adjusted gross income, total.....	283,342,873	266,719,831	257,684,493	247,121,980	227,354,096	227,949,466	215,482,206	200,580,472
Under \$600.....	1,145,276	1,125,797	1,134,938	1,116,099	1,128,719	1,083,262	1,077,986	1,074,269
\$600 under \$1,000.....	1,582,882	1,573,279	1,533,959	1,522,919	1,582,471	1,588,101	1,553,051	1,570,417
\$1,000 under \$1,500.....	3,802,197	3,730,420	3,736,952	3,786,970	3,786,970	3,776,643	3,776,643	3,776,643
\$1,500 under \$2,000.....	4,382,371	4,447,558	4,604,271	4,641,608	4,846,089	5,048,631	5,252,048	5,688,277
\$2,000 under \$2,500.....	5,803,736	5,952,096	6,125,662	6,319,678	6,662,191	7,087,397	7,289,584	7,603,711
\$2,500 under \$3,000.....	7,311,053	7,669,264	7,963,012	8,250,462	8,522,612	8,810,665	9,393,512	10,165,026
\$3,000 under \$4,000.....	19,440,726	19,888,026	20,581,954	21,105,996	22,310,230	23,876,171	25,456,093	27,079,405
\$4,000 under \$5,000.....	24,646,574	26,060,129	27,453,193	28,408,710	29,597,033	32,022,396	32,788,655	32,788,655
\$5,000 under \$6,000.....	30,640,811	30,868,939	32,158,793	31,903,745	31,761,608	32,989,708	32,989,708	32,989,708
\$6,000 under \$7,000.....	31,685,132	31,277,287	31,396,062	30,148,321	27,638,977	27,832,545	27,832,545	27,832,545
\$7,000 under \$8,000.....	29,476,591	28,192,935	26,487,947	25,084,338	21,813,101	22,660,164	98,046,618	85,563,600
\$8,000 under \$9,000.....	24,866,263	22,738,854	20,511,895	19,937,813	16,304,506	15,791,770	15,791,770	15,791,770
\$9,000 under \$10,000.....	20,367,124	18,055,945	16,089,402	14,603,831	11,925,159	10,819,684	10,819,684	10,819,684
\$10,000 under \$15,000.....	69,398,946	64,688,531	55,418,026	50,408,710	42,647,813	39,541,232	16,256,390	12,313,204
\$15,000 under \$20,000.....	12,155,155	9,843,877	8,461,039	7,232,382	5,700,081	5,067,839	4,426,768	3,655,396
\$20,000 under \$25,000.....	4,882,682	4,147,981	3,720,619	3,231,085	2,741,831	2,532,595	2,273,670	1,947,202
\$25,000 under \$30,000.....	7,659,084	6,872,477	6,239,727	5,715,734	4,966,444	4,995,800	4,456,298	3,939,192
\$30,000 under \$50,000.....	2,841,434	2,457,212	2,314,858	2,498,934	2,068,182	2,115,655	2,029,914	1,880,933
\$10,000 under \$15,000.....	503,231	547,340	483,915	545,850	451,670	463,642	454,395	407,839
\$15,000 under \$20,000.....	188,669	185,345	174,643	165,218	146,630	159,213	144,201	142,553
\$20,000 under \$50,000.....	211,200	234,713	210,639	206,774	177,335	180,197	180,717	167,679
\$50,000 under \$100,000.....	37,693	39,824	32,267	31,276	25,978	32,507	30,369	31,409
\$100,000 or more.....	14,164	19,032	13,000	13,348	10,643	9,049	9,052	7,836
Returns with no adjusted gross income.....	229,642	182,448	233,361	248,232	196,461	127,443	135,775	131,633
Grand total.....	10,639,818	9,889,743	9,530,143	9,355,766	8,760,562	9,123,757	8,605,656	7,850,903
Returns with adjusted gross income, total.....	10,606,714	9,844,709	9,470,311	9,315,880	8,702,680	9,000,207	8,566,577	7,819,949
Under \$600.....	18,543	12,621	18,512	14,069	13,207	13,190	11,016	13,273
\$600 under \$1,000.....	45,978	44,364	40,519	42,419	31,856	46,286	30,433	35,254
\$1,000 under \$1,500.....	96,375	85,499	89,661	84,247	76,622	76,218	66,284	73,884
\$1,500 under \$2,000.....	123,742	104,225	115,732	111,271	93,294	103,416	88,726	86,559
\$2,000 under \$2,500.....	125,980	101,200	161,500	117,949	107,411	112,009	102,587	95,903
\$2,500 under \$3,000.....	135,985	126,669	146,876	140,801	122,028	126,162	101,644	109,095
\$3,000 under \$4,000.....	307,962	282,696	256,410	246,731	249,473	243,555	238,110	219,896
\$4,000 under \$5,000.....	285,807	232,333	278,069	244,117	246,916	248,561	228,897	225,344
\$5,000 under \$6,000.....	285,702	262,610	270,591	244,117	241,111	255,226	225,344	225,344
\$6,000 under \$7,000.....	304,482	270,181	253,564	257,057	255,845	257,338	257,338	257,338
\$7,000 under \$8,000.....	273,192	257,767	257,017	243,747	239,163	275,514	1,007,925	986,005
\$8,000 under \$9,000.....	254,963	241,107	249,319	231,530	209,039	209,039	209,039	209,039
\$9,000 under \$10,000.....	274,793	257,093	204,658	211,330	189,149	208,204	208,204	208,204
\$10,000 under \$15,000.....	1,358,324	1,045,857	1,180,189	1,030,658	900,688	855,897	745,815	721,459
\$15,000 under \$20,000.....	632,688	600,980	750,654	732,331	686,730	687,088	664,455	560,954
\$20,000 under \$25,000.....	670,212	602,689	581,581	550,974	534,650	555,163	511,237	447,336
\$25,000 under \$30,000.....	1,951,993	1,838,887	1,672,142	1,637,581	1,490,635	1,615,706	1,598,905	1,598,905
\$30,000 under \$50,000.....	1,493,383	1,317,825	1,301,213	1,414,044	1,325,594	1,337,553	1,285,630	1,128,788
\$10,000 under \$15,000.....	543,663	532,968	492,449	597,142	500,945	543,819	543,819	503,036
\$15,000 under \$20,000.....	300,665	290,691	270,156	254,810	244,850	277,131	251,820	239,560
\$20,000 under \$50,000.....	583,167	603,355	552,587	512,415	486,348	513,149	496,611	471,294
\$50,000 under \$100,000.....	213,771	225,264	199,065	192,292	173,778	192,143	191,563	187,071
\$100,000 or more.....	318,354	305,468	299,847	306,900	268,788	289,307	298,920	286,138
Returns with no adjusted gross income.....	33,104	45,034	59,832	39,886	37,882	33,550	39,079	30,934
Grand total.....	7,159,412	5,683,167	5,056,793	4,395,418	3,699,211	3,318,950	2,872,013	2,583,609
Returns with adjusted gross income, total.....	7,086,215	5,628,111	5,012,516	4,358,789	3,618,353	3,290,387	2,846,566	2,555,609
Under \$600.....	56,666	41,998	36,289	33,960	30,360	23,563	21,968	29,683
\$600 under \$1,000.....	108,121	88,456	76,104	71,090	66,408	54,264	52,878	49,508
\$1,000 under \$1,500.....	234,504	187,445	169,650	147,531	119,714	110,631	100,672	94,353
\$1,500 under \$2,000.....	272,833	214,949	200,005	166,423	125,110	129,774	129,774	107,058
\$2,000 under \$2,500.....	282,491	202,992	187,476	168,775	142,054	119,550	112,167	99,520
\$2,500 under \$3,000.....	261,939	203,791	185,593	172,865	130,464	122,393	102,798	104,748
\$3,000 under \$4,000.....	507,728	376,715	347,385	271,361	256,874	224,523	202,884	174,864
\$4,000 under \$5,000.....	453,859	362,605	328,713	268,614	246,323	209,724	188,276	196,226
\$5,000 under \$6,000.....	371,456	371,717	336,142	280,402	248,228	238,777	238,777	238,777
\$6,000 under \$7,000.....	415,301	330,173	302,511	261,433	211,827	201,377	201,377	201,377
\$7,000 under \$8,000.....	397,997	305,989	273,353	249,236	192,084	171,537	721,931	622,810
\$8,000 under \$9,000.....	344,225	282,308	243,490	201,212	155,167	138,354	138,354	138,354
\$9,000 under \$10,000.....	304,303	251,463	183,792	173,118	130,254	111,810	111,810	111,810
\$10,000 under \$15,000.....	1,023,904	781,891	674,160	559,710	451,995	403,510	334,714	282,214
\$15,000 under \$20,000.....	503,726	407,052	353,636	305,354	256,049	230,591	190,415	167,421
\$20,000 under \$25,000.....	316,050	256,397	231,333	187,626	169,785	147,356	127,420	116,601
\$25,000 under \$30,000.....	694,108	570,116	491,016	446,228	373,004	344,640	324,568	282,214
\$30,000 under \$50,000.....	309,316	254,626	242,764	244,736	190,775	190,082	157,602	135,470
\$10,000 under \$15,000.....	74,464	68,061	60,059	69,057	52,735	48,108	43,300	37,487
\$15,000 under \$20,000.....	31,635	28,287	25,895	23,721	20,476	19,207	16,628	15,302
\$20,000 under \$50,000.....	49,328	41,543	37,474	31,643	27,009	23,809	23,133	21,099
\$50,000 under \$100,000.....	14,740	14,386	11,032	10,740	8,473	7,929	7,451	6,483
\$100,000 or more.....	11,149	10,898	10,578	8,141	8,287	7,532	6,828	6,146
Returns with no adjusted gross income.....	71,197	55,056	44,277	36,629	40,858	28,563	25,447	28,000

Footnotes at end of table.

Table 37.—SELECTED SOURCES OF INCOME BY ADJUSTED GROSS INCOME CLASSES—Continued

Adjusted gross income classes	(Taxable and nontaxable returns)									
	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
BUSINESS PROFIT										
<i>(Thousands of dollars)</i>										
Grand total.....	26,851,131	25,394,526	23,958,111	24,322,663	22,889,976	22,525,946	23,661,890	20,597,223	19,234,612	18,677,699
Returns with adjusted gross income, total.....	26,811,802	25,350,576	23,905,926	24,246,254	22,868,229	22,462,196	23,629,904	20,566,259	19,218,571	18,646,959
Under \$600.....	123,011	127,312	142,741	148,239	141,708	143,975	141,559	148,721	140,399	122,992
\$600 under \$1,000.....	242,283	278,859	290,622	309,566	311,799	309,010	365,389	363,410	351,725	314,182
\$1,000 under \$1,500.....	450,732	515,570	552,213	594,191	631,416	647,986	722,451	740,022	727,315	669,833
\$1,500 under \$2,000.....	1,755,044	1,766,985	1,628,061	1,687,931	1,623,515	1,542,665	1,722,076	1,687,243	1,684,875	1,599,543
\$2,000 under \$2,500.....	680,786	737,644	758,570	793,364	868,704	859,032	1,067,262	1,033,484	982,191	909,469
\$2,500 under \$3,000.....	771,107	856,492	876,508	877,503	946,780	953,238	1,163,462	1,020,601	1,068,887	1,117,768
\$3,000 under \$4,000.....	1,817,216	1,876,167	1,875,700	1,876,250	2,104,088	2,016,971	2,223,430	2,001,591	2,030,897	2,161,646
\$4,000 under \$5,000.....	1,895,007	1,942,297	1,901,583	1,901,323	2,099,512	1,966,346	2,166,671	1,801,998	1,699,320	1,738,647
\$5,000 under \$6,000.....	1,755,044	1,766,985	1,628,061	1,687,931	1,623,515	1,542,665	1,722,076	1,687,243	1,684,875	1,599,543
\$6,000 under \$7,000.....	1,594,847	1,590,037	1,478,936	1,381,536	1,284,858	1,322,267			1,286,147	1,304,326
\$7,000 under \$8,000.....	1,457,146	1,323,512	1,259,592	1,229,214	1,117,731	1,076,011	5,831,631	4,817,069	1,944,314	1,836,323
\$8,000 under \$9,000.....	1,259,249	1,198,935	1,091,709	1,083,613	999,157	957,008			1,357,126	1,297,232
\$9,000 under \$10,000.....	1,125,848	1,044,309	924,926	916,077	881,465	821,769	2,844,844	2,439,150	2,214,822	2,073,531
\$10,000 under \$15,000.....	3,899,241	3,444,372	3,191,220	3,176,156	2,832,505	2,814,309	1,716,864	1,489,921	1,326,095	1,272,881
\$15,000 under \$20,000.....	2,295,295	2,138,969	2,031,081	2,031,081	1,758,504	1,758,504				
\$20,000 under \$25,000.....	1,719,987	1,467,859	1,326,306	1,359,051	1,240,992	1,162,654	1,182,472	1,095,738	1,447,476	1,290,636
\$25,000 under \$30,000.....	3,713,991	3,342,489	2,910,747	2,969,785	2,470,739	2,384,638	2,383,227	1,278,793	1,103,389	965,832
\$30,000 under \$50,000.....	1,334,023	992,197	876,997	1,061,011	639,447	820,783	729,112	594,886	546,550	472,823
\$10,000 under \$150,000.....	130,028	115,575	91,518	129,750	84,856	105,207	97,246	87,752	97,073	109,996
\$150,000 under \$200,000.....	31,149	33,154	27,199	26,721	22,057	24,420	27,552	26,352	25,205	28,707
\$200,000 under \$500,000.....	30,058	30,389	23,189	25,300	22,366	23,977	22,151	25,497	28,707	28,707
\$500,000 under \$1,000,000.....	3,555	5,667	4,649	4,627	5,586	4,931	5,921	4,548	4,815	3,950
\$1,000,000 or more.....	7,361	5,362	3,138	3,592	3,523	2,547	3,528	4,633	3,893	3,622
Returns with no adjusted gross income.....	39,329	43,950	52,985	76,409	21,747	63,750	31,986	30,964	16,041	30,740
PARTNERSHIP PROFIT										
Grand total.....	16,210,149	9,719,238	9,757,486	10,220,410	9,810,138	9,963,718	9,392,978	9,553,444	9,004,043	8,802,900
Returns with adjusted gross income, total.....	16,185,749	9,701,653	9,726,430	10,196,759	9,792,725	9,936,979	9,368,565	9,530,872	8,973,893	8,784,424
Under \$600.....	14,319	13,178	15,898	21,082	19,719	14,152	16,694	21,249	15,958	28,178
\$600 under \$1,000.....	22,945	26,918	29,396	32,155	39,738	30,358	29,404	39,528	42,612	41,165
\$1,000 under \$1,500.....	32,233	50,836	62,826	62,187	74,043	77,919	66,940	75,846	78,154	122,912
\$1,500 under \$2,000.....	30,058	30,389	23,189	25,300	22,366	23,977	22,151	25,497	28,707	28,707
\$2,000 under \$2,500.....	83,477	83,990	76,690	116,843	121,834	136,536	111,029	156,644	139,110	191,775
\$2,500 under \$3,000.....	96,935	115,492	116,657	136,719	139,833	143,858	151,173	197,795	195,356	189,498
\$3,000 under \$4,000.....	297,265	285,432	328,941	340,062	390,792	366,252	395,649	475,302	499,378	488,679
\$4,000 under \$5,000.....	363,326	378,802	400,616	459,618	434,593	472,467	441,200	516,311	524,379	543,540
\$5,000 under \$6,000.....	354,530	388,477	436,429	477,440	526,073	433,689			490,493	1,267,933
\$6,000 under \$7,000.....	375,725	398,456	395,524	427,512	413,317	446,951	1,932,182	2,017,557	761,301	
\$7,000 under \$8,000.....	404,816	367,738	388,112	394,895	352,474	447,167			667,205	639,966
\$8,000 under \$9,000.....	352,941	341,622	375,398	386,524	332,745	348,216				
\$9,000 under \$10,000.....	352,949	324,719	327,142	318,794	359,064	352,745				
\$10,000 under \$15,000.....	1,410,312	1,316,131	1,336,003	1,406,443	1,333,276	1,392,921	1,329,265	1,261,849	1,188,504	1,114,341
\$15,000 under \$20,000.....	1,666,279	963,402	1,059,800	995,468	993,434	984,322	950,869	900,070	795,926	718,303
\$20,000 under \$25,000.....	899,906	784,127	786,272	784,781	746,657	747,154	719,879	681,380	1,106,191	1,071,845
\$25,000 under \$30,000.....	2,442,359	2,150,039	2,023,813	1,907,795	1,900,432	1,945,585	1,778,210	1,221,649	1,085,314	1,019,460
\$30,000 under \$50,000.....	1,176,502	1,072,196	1,018,171	1,269,380	1,077,687	1,033,209	927,672	864,953	845,897	754,121
\$100,000 under \$150,000.....	245,617	252,981	244,009	298,008	236,710	265,016	229,513	236,442	226,849	287,407
\$150,000 under \$200,000.....	95,936	111,950	79,673	94,436	84,130	80,195	75,232	85,299	76,367	83,774
\$200,000 under \$500,000.....	11,678	161,711	107,195	136,930	101,435	96,976	99,149	108,622	97,970	87,407
\$500,000 under \$1,000,000.....	15,139	31,159	23,423	25,645	18,500	19,137	14,935	21,633	18,696	7,504
\$1,000,000 or more.....	9,389	20,852	10,796	14,551	8,655	11,435	8,767	16,399	9,141	9,238
Returns with no adjusted gross income.....	24,400	17,585	31,056	23,651	17,433	26,739	24,413	22,572	30,150	18,476
NET GAIN FROM SALES OF CAPITAL ASSETS⁴										
Grand total.....	6,321,421	8,290,879	6,003,859	6,796,602	4,799,414	4,128,228	4,991,131	5,126,350	3,731,862	2,538,526
Returns with adjusted gross income, total.....	6,615,095	8,163,259	5,813,601	6,666,863	4,872,409	4,048,433	4,874,682	5,024,000	3,614,012	2,473,486
Under \$600.....	33,874	29,364	34,980	63,818	37,784	23,284	24,671	23,150	20,495	23,168
\$600 under \$1,000.....	38,935	43,927	39,106	41,035	40,186	30,565	35,604	31,594	30,410	24,137
\$1,000 under \$1,500.....	67,720	76,126	68,988	83,071	64,185	63,473	68,933	63,204	57,167	57,547
\$1,500 under \$2,000.....	89,049	90,484	83,424	92,549	68,271	77,517	91,719	66,191	58,313	47,242
\$2,000 under \$2,500.....	99,823	98,294	97,936	107,490	90,877	76,970	82,548	66,576	63,837	63,837
\$2,500 under \$3,000.....	92,993	108,028	110,518	116,873	102,832	96,598	79,381	79,582	66,450	67,681
\$3,000 under \$4,000.....	124,000	124,189	124,238	124,238	124,238	157,870	177,889	160,446	150,584	120,881
\$4,000 under \$5,000.....	196,462	234,158	190,887	223,090	200,402	147,000	157,514	166,223	133,241	124,908
\$5,000 under \$6,000.....	204,337	218,387	184,253	205,536	170,593	158,543			199,003	108,104
\$6,000 under \$7,000.....	197,903	234,086	173,218	218,014	161,022	147,188				
\$7,000 under \$8,000.....	176,697	229,667	187,619	180,492	164,818	121,001	723,981	737,695	232,163	321,804
\$8,000 under \$9,000.....	176,697	229,667	187,619	180,492	164,818	121,001				
\$9,000 under \$10,000.....	170,446	210,533	145,772	174,743	120,888	122,352			163,162	
\$10,000 under \$15,000.....	701,946	811,182	592,728	692,134	478,126	418,554	484,023	505,190	372,542	241,170
\$15,000 under \$20,000.....	465,916	564,734	390,096	450,502	313,791	265,128	315,623	315,266	297,653	197,376
\$20,000 under \$25,000.....	323,889	430,281	275,195	331,680	236,069	201,438	225,448	244,349	315,170	191,165
\$25,000 under \$30,000.....	912,844	1,172,664	767,161	922,606	628,474	499,430	675,595	606,135	338,630	212,733
\$30,000 under \$50,000.....	742,075	913,414	658,422	804,058	543,000	450,835	584,066	584,414	400,335	239,314
\$100,000 under \$150,000.....	336,903	449,810	284,255	396,129	232,796	215,374	292,570	279,105	190,598	183,995
\$150,000 under \$200,000.....	205,162	266,956	170,863	193,562	130,035	118,403	138,576	155,398	103,502	87,407
\$200,000 under \$500,000.....	495,305	683,803	456,165	460,346	288,044	268,416	321,853	352,739	244,209	148,129
\$500,000 under \$1,000,000.....	275,931	360,795	231,423	225,300	131,812	154,959	172,406	172,962	107,312	69,489
\$1,000,000 or more.....	771,519	465,252	287,194	274,124	207,989	131,829	244,698	248,119	166,997	70,806
Returns with no adjusted gross income.....	206,126	127,620	180,258	129,739	86,705	79,795	116,449	102,150	117,850	65,000

¹Excludes wages, salaries, and other income less than \$400 and for 1953-60, less than \$400 per return, not reported as other income on page 1, line 400.

²Excludes wages and salaries after allowable risk pay and allowable employee expenses.

³Dividends reported on Form 1040 and, for 1959-60, Form 1040W. Beginning 1961, include dividends eligible for exclusion received through partnerships and fiduciaries. All tabulated amounts, however, are after exclusions. For 1961, exclude dividends reported with other income on page 1, line 1040, but not specifically identified in a separate schedule.

⁴Interest reported on Form 1040 and, for 1959-60, Form 1040W. Includes partially tax-exempt interest received through partnerships and fiduciaries. For 1961, exclude interest reported with other income on page 1, line

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

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Table 38.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES

States	[Taxable and nontaxable returns]									
	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
NUMBER OF RETURNS ¹										
United States ²	62,709,083	61,497,971	61,026,547	60,259,554	59,079,620	59,823,551	59,180,568	58,251,893	56,305,881	57,422,765
Alabama.....	839,198	825,932	826,701	813,235	798,233	797,638	783,854	739,524	713,389	731,401
Alaska.....	68,299	63,971	58,188	49,633	46,476	49,789	38,440	27,185	-	-
Arizona.....	444,777	429,704	403,466	381,395	372,327	371,053	300,697	279,907	269,193	-
Arkansas.....	484,080	467,252	455,571	449,939	437,224	437,599	435,817	425,988	399,897	399,806
California.....	6,186,519	5,928,684	5,768,956	5,624,403	5,380,726	5,361,993	5,155,868	5,089,543	4,733,521	4,640,312
Colorado.....	651,871	632,945	616,050	597,727	577,895	575,065	571,640	552,922	522,393	527,275
Connecticut.....	1,007,534	986,541	973,653	959,873	942,535	953,721	948,846	941,287	919,793	932,475
Delaware.....	-	160,089	158,646	154,529	152,585	153,896	151,794	146,365	140,208	142,296
District of Columbia.....	-	-	342,310	352,402	331,081	337,129	332,361	342,596	346,729	358,314
Florida ³	1,685,127	1,603,908	1,565,665	1,509,908	1,420,349	1,377,490	1,282,833	1,162,710	1,095,433	1,051,866
Georgia.....	1,096,984	1,078,957	1,055,399	1,042,878	1,007,090	1,006,981	989,083	962,294	886,480	920,325
Hawaii.....	243,805	238,993	233,723	225,050	215,402	212,520	207,901	205,298	196,816	200,779
Idaho.....	217,343	217,760	216,192	215,076	213,013	213,013	211,155	207,584	199,676	200,197
Illinois.....	3,806,569	3,763,903	3,762,407	3,756,293	3,717,343	3,704,017	3,789,915	3,745,696	3,664,301	3,780,596
Indiana.....	1,960,890	1,967,319	1,966,406	1,950,060	1,921,475	1,947,965	1,950,526	1,952,459	1,928,812	1,982,879
Iowa.....	947,277	950,287	957,124	957,416	947,704	953,282	959,867	968,399	949,318	960,696
Kansas.....	746,554	740,653	738,312	737,528	735,522	745,702	746,312	751,806	733,946	744,285
Kentucky.....	873,413	852,839	854,945	846,831	833,388	861,887	849,680	833,055	797,181	821,859
Louisiana.....	856,931	837,706	834,062	828,173	815,793	819,737	785,486	755,639	726,210	745,188
Maine.....	343,024	343,996	342,117	339,903	335,518	343,808	341,666	330,246	337,301	341,947
Maryland ⁴	1,619,915	1,547,086	1,186,618	1,347,383	1,147,038	1,177,889	1,190,659	1,142,362	1,084,152	1,220,258
Massachusetts.....	2,029,442	2,013,059	2,004,142	1,984,857	1,965,671	1,984,931	1,978,612	1,967,702	1,946,708	2,013,856
Michigan.....	2,612,416	2,579,708	2,626,004	2,625,076	2,595,777	2,608,377	2,725,040	2,726,998	2,631,029	2,708,164
Minnesota.....	1,191,377	1,176,442	1,155,488	1,160,340	1,141,280	1,156,436	1,148,791	1,137,958	1,109,306	1,136,124
Mississippi.....	447,286	438,008	431,798	425,116	414,701	412,648	409,517	377,712	336,270	345,964
Missouri.....	1,467,582	1,467,682	1,472,443	1,459,065	1,439,689	1,455,037	1,467,753	1,466,425	1,443,093	1,467,128
Montana.....	229,443	226,933	226,977	225,878	225,722	230,389	230,720	239,700	218,442	221,685
Nebraska.....	516,998	511,691	509,236	503,252	496,852	497,641	504,203	506,436	497,166	501,674
Nevada.....	137,051	121,165	113,752	106,630	101,535	99,205	99,000	99,966	89,406	84,721
New Hampshire.....	242,521	239,962	232,790	229,136	222,377	229,714	219,487	221,136	215,998	222,897
New Jersey.....	2,386,667	2,339,605	2,306,163	2,266,499	2,218,235	2,248,216	2,230,309	2,182,689	2,140,475	2,191,420
New Mexico.....	684,079	678,007	675,221	671,221	661,903	653,738	638,738	625,458	611,876	621,922
New York.....	6,629,460	6,376,399	6,523,332	6,478,848	6,411,995	6,329,596	6,458,901	6,393,653	6,307,919	6,512,765
North Carolina.....	1,353,694	1,347,775	1,320,385	1,291,665	1,236,162	1,240,340	1,210,540	1,163,913	1,102,039	1,099,125
North Dakota.....	209,068	205,379	206,555	206,362	206,125	205,814	206,616	206,016	200,647	201,670
Ohio.....	3,360,412	3,329,399	3,363,466	3,345,799	3,300,687	3,416,230	3,422,694	3,424,898	3,218,821	3,365,384
Oklahoma.....	747,105	731,453	722,920	713,636	698,374	705,955	703,782	690,697	663,978	674,504
Oregon.....	627,907	612,490	609,649	602,822	586,487	591,142	603,542	592,592	576,796	582,873
Pennsylvania.....	4,021,286	4,015,992	4,080,064	4,053,190	4,056,485	4,162,856	4,168,160	4,136,283	4,115,703	4,261,351
Puerto Rico and Virgin Islands ⁵	-	-	-	-	-	-	-	25,360	21,325	-
Rhode Island.....	326,278	321,796	320,893	319,288	314,252	320,589	325,855	329,620	317,935	333,802
South Carolina.....	629,877	615,854	605,748	589,349	571,968	571,904	564,304	562,655	518,343	525,688
South Dakota.....	231,397	225,788	225,757	224,612	224,344	229,341	225,008	229,338	228,052	229,088
Tennessee.....	1,050,881	1,060,595	1,046,547	1,030,009	990,437	999,391	987,464	947,411	908,671	928,275
Texas.....	3,020,013	2,932,649	2,872,838	2,842,195	2,776,751	2,780,837	2,726,396	2,643,005	2,536,573	2,492,889
Utah.....	306,711	297,232	288,968	281,196	270,570	269,233	262,742	258,100	247,331	248,910
Vermont.....	132,781	131,456	131,709	130,055	128,313	132,575	133,980	132,868	128,901	133,947
Virginia.....	1,320,568	1,272,805	1,245,078	1,220,881	1,199,987	1,199,797	1,187,217	1,152,305	1,105,919	1,100,776
Washington.....	1,018,194	987,722	976,390	976,841	964,307	969,665	971,396	956,097	982,470	994,302
West Virginia.....	524,234	530,808	543,870	548,657	560,207	593,185	586,368	572,779	568,245	607,384
Wisconsin.....	1,407,472	1,387,789	1,389,916	1,375,870	1,353,315	1,374,699	1,365,707	1,355,804	1,334,829	1,353,327
Wyoming.....	116,361	115,723	116,361	114,694	111,200	116,263	111,087	112,669	108,252	111,093
Other areas ⁶	200,280	176,202	166,738	142,326	119,297	97,132	61,683	29,431	-	-
(Thousand dollars)										
ADJUSTED GROSS INCOME ^{1,2}										
United States ²	\$48,706,290	\$30,073,552	\$15,531,693	\$3,200,317	\$81,251,669	\$80,228,863	\$67,653,322	\$48,775,023	\$20,401,432	\$29,952,507
Alabama.....	3,967,236	3,743,183	3,617,501	3,500,858	3,291,834	3,216,964	2,964,598	2,679,330	2,445,188	2,451,310
Alaska.....	435,721	407,648	394,161	303,182	285,361	290,254	234,171	244,100	-	-
Arizona.....	2,471,449	2,293,300	2,114,748	1,904,676	1,712,650	1,598,086	1,456,967	1,263,300	1,133,078	1,065,139
Arkansas.....	1,989,579	1,787,483	1,677,281	1,645,807	1,507,479	1,423,375	1,417,590	1,311,809	1,221,340	1,178,792
California.....	39,635,391	37,041,487	36,493,395	35,072,012	29,700,013	28,592,931	26,642,536	25,132,639	22,025,493	20,861,528
Colorado.....	3,670,279	3,519,237	3,250,015	2,967,797	2,755,736	2,579,683	2,551,364	2,225,148	2,137,817	2,072,906
Connecticut.....	6,536,792	6,170,642	5,867,066	5,655,863	5,541,238	5,511,011	5,484,485	5,426,939	5,330,913	5,275,185
Delaware.....	-	1,016,395	1,007,582	970,876	939,922	876,233	876,233	876,233	876,233	876,233
District of Columbia.....	-	-	1,850,743	1,844,804	1,635,251	1,556,075	1,523,972	1,555,827	1,476,718	1,488,832
Florida ³	8,480,446	7,854,348	7,382,962	7,052,869	6,269,930	6,056,183	5,414,935	4,607,886	4,069,309	3,807,180
Georgia.....	5,315,601	5,426,255	4,712,239	4,516,798	4,167,257	4,011,521	3,793,532	3,519,978	3,169,890	3,080,357
Hawaii.....	1,328,945	1,333,816	1,195,047	1,051,888	896,695	897,985	835,360	801,826	719,347	705,874
Idaho.....	1,006,994	1,004,710	961,978	938,629	890,415	849,284	832,577	729,642	750,695	676,761
Illinois.....	23,435,240	22,317,734	21,550,977	20,932,430	19,640,236	19,923,139	19,234,881	17,720,748	16,597,198	16,558,187
Indiana.....	8,665,270	8,142,474	8,025,073	7,647,883	7,004,294	7,252,595	7,032,222	6,592,920	6,105,499	6,309,457
Iowa.....	4,511,567	4,355,464	4,229,331	4,009,812	3,967,906	3,654,332	3,474,393	3,270,824	3,276,360	3,282,905
Kansas.....	3,809,662	3,646,550	3,450,536	3,256,458	3,197,240	2,962,089	2,821,165	2,739,766	2,748,186	2,687,459
Kentucky.....	3,950,670	3,641,059	3,507,582	3,472,293	3,251,133	3,121,415	2,999,720	2,777,882	2,777,882	2,783,890
Louisiana.....	4,209,434	4,018,594	3,837,727	3,960,248	3,606,286	3,640,116	3,296,122	3,028,241	2,800,016	2,731,283
Maine.....	1,505,594	1,428,734	1,408,259	1,303,173	1,223,815	1,255,725	1,193,432	1,025,641	1,031,944	1,066,856
Maryland ⁴	9,281,393	8,515,065	6,415,569	6,146,195	5,660,245	5,685,935	5,511,023	4,928,627	4,531,032	4,828,309
Massachusetts.....	11,344,733	10,508,615	10,508,615	10,111,065	9,202,549	8,751,324	8,751,324	8,285,733	7,593,932	7,809,602
Michigan.....	15,949,030	14,629,803	14,822,092	14,218,446	12,921,648	14,238,093	13,910,812	13,401,902	12,414,265	12,619,118
Minnesota.....	6,090,277	5,901,677	5,483,200	5,218,357	4,964,750	4,907,244	4,716,179	4,703,102	4,079,056	4,010,778
Mississippi.....	1,908,648	1,728,827	1,683,261	1,558,828	1,445,458	1,392,740	1,351,135	1,304,171	1,076,518	1,098,530
Missouri.....	7,745,622	7,376,420	7,116,946	6,841,945	6,399,098	6,249,130	6,188,542	5,936,919	5,494,885	5,639,955
Montana.....	1,030,934	1,037,834	985,943	1,038,983	974,773	974,773	890,246	897,301	860,862	8

INDIVIDUAL INCOME TAX RETURNS, 1953-1962

Table 38.—NUMBER OF RETURNS, ADJUSTED GROSS INCOME, AND INCOME TAX BY STATES—Continued

States	[Taxable and nontaxable returns]									
	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
ADJUSTED GROSS INCOME ¹ —Continued										
	(Thousand dollars)									
New Jersey.....	14,925,916	14,075,689	13,302,920	12,807,036	11,863,692	11,667,443	11,135,102	10,304,398	9,426,661	9,623,391
New Mexico.....	1,439,871	1,385,450	1,309,515	1,315,189	1,137,077	1,143,271	965,266	891,310	834,415	809,671
New York.....	43,477,437	40,016,566	38,035,640	37,041,548	34,017,074	33,893,484	32,208,116	30,427,648	28,907,625	28,338,061
North Carolina.....	5,960,224	5,695,938	5,266,653	5,032,725	4,455,781	4,467,355	4,230,500	3,984,982	3,591,944	3,503,692
North Dakota.....	886,709	785,750	736,633	747,449	761,562	673,681	663,252	577,222	552,491	581,462
Ohio.....	19,569,685	18,760,688	18,472,137	17,921,389	16,310,287	17,389,492	16,919,511	15,917,978	14,793,208	14,793,481
Oklahoma.....	3,454,506	3,421,427	3,204,864	3,169,698	2,933,377	2,871,543	2,762,684	2,572,734	2,440,907	2,426,682
Oregon.....	3,403,361	3,185,919	3,144,701	3,095,901	2,836,326	2,584,107	2,748,824	2,301,058	2,427,856	2,290,259
Pennsylvania.....	21,758,880	20,832,624	20,653,968	20,399,596	18,967,829	19,513,876	18,814,373	17,398,034	16,167,343	16,891,700
Puerto Rico and Virgin Islands ²	-	-	-	-	-	-	-	58,333	54,759	-
Rhode Island.....	1,652,435	1,646,206	1,497,301	1,480,696	1,389,818	1,334,680	1,357,408	1,301,004	1,145,238	1,213,827
South Carolina.....	2,787,620	2,579,520	2,395,445	2,244,446	2,098,384	2,066,449	1,953,856	1,838,845	1,697,197	1,735,783
South Dakota.....	550,556	899,635	783,194	742,195	789,833	693,743	671,758	665,905	653,976	631,981
Tennessee.....	5,122,034	4,551,566	4,334,738	4,003,131	3,784,554	3,796,296	3,673,637	3,295,848	3,115,501	3,121,764
Texas.....	15,439,437	14,827,975	13,576,416	13,434,766	12,697,359	12,356,351	11,781,769	10,696,062	10,248,638	9,636,925
Utah.....	1,638,566	1,605,943	1,437,506	1,393,053	1,281,689	1,210,617	1,155,318	1,041,568	916,952	930,599
Vermont.....	568,568	559,174	538,055	521,362	483,167	485,857	480,734	406,288	395,251	381,610
Washington.....	6,638,307	6,154,659	5,818,433	5,476,788	5,051,267	4,997,439	4,752,338	4,384,585	4,040,840	3,889,100
Washington ³	6,012,075	5,695,080	5,321,380	5,240,410	4,465,950	4,465,784	4,526,623	4,203,739	4,263,326	4,160,917
West Virginia.....	2,378,992	2,186,150	2,405,649	2,330,905	2,211,208	2,491,355	2,298,203	2,055,092	1,909,683	2,053,685
Wisconsin.....	7,417,043	6,991,732	6,966,723	6,691,462	6,120,661	6,157,596	5,916,479	5,480,112	5,008,957	5,163,817
Wyoming.....	386,244	292,699	262,699	265,702	453,613	453,613	453,613	453,613	453,613	437,777
Other areas ⁴	811,706	696,424	626,649	611,282	434,241	380,569	221,342	99,152	-	-
INCOME TAX AFTER CREDITS										
United States ⁵	44,892,879	42,271,001	39,545,386	38,653,002	34,350,979	34,382,205	32,706,061	29,653,960	26,707,201	29,447,266
Alabama.....	435,818	398,949	386,260	374,116	341,908	323,363	293,807	265,396	223,474	250,142
Alaska ⁶	60,439	55,683	56,262	42,299	38,812	38,312	32,080	32,282	-	-
Arizona.....	298,620	276,572	253,511	234,732	194,233	183,156	166,183	144,561	122,154	123,797
Arkansas.....	214,906	182,345	164,662	166,621	143,410	133,857	133,344	110,137	112,351	109,740
California.....	5,281,491	4,954,608	4,516,589	4,421,990	3,816,218	3,650,876	3,373,902	3,203,108	2,715,356	2,836,356
Colorado.....	443,624	434,624	398,589	398,518	329,270	308,411	311,905	261,289	242,683	257,037
Connecticut.....	947,092	898,886	834,911	803,105	719,794	727,089	711,471	629,646	579,527	621,055
Delaware ⁷	-	170,761	168,562	153,431	164,399	161,748	155,364	159,364	172,882	128,746
District of Columbia ⁸	-	-	272,534	274,681	231,221	213,070	207,224	211,851	198,493	219,126
Florida ⁹	1,001,696	936,425	851,475	846,579	718,672	712,895	644,329	521,484	441,261	450,395
Georgia.....	616,397	553,523	517,492	489,985	437,015	419,306	385,097	354,661	310,837	322,706
Hawaii.....	166,540	179,505	154,450	128,829	101,791	101,430	92,403	84,356	73,684	82,129
Idaho.....	107,971	107,182	103,640	102,640	93,716	83,035	89,123	69,637	68,037	68,342
Illinois.....	3,305,863	3,124,181	2,950,920	2,866,575	2,622,089	2,695,317	2,611,643	2,189,678	2,131,725	2,343,043
Indiana.....	1,110,520	1,020,070	997,294	942,189	825,564	894,409	851,509	776,859	686,021	702,854
Iowa.....	507,597	502,815	477,063	452,989	435,864	382,461	350,576	327,874	324,799	358,389
Kansas.....	429,553	426,501	396,367	375,440	362,454	321,627	303,236	295,760	285,953	377,052
Kentucky.....	420,528	401,590	378,528	378,402	320,527	320,527	295,348	279,260	205,318	205,318
Louisiana.....	502,156	479,060	448,224	501,704	412,281	427,308	388,475	337,321	301,752	321,701
Maine.....	167,026	157,085	147,835	134,095	128,329	129,248	122,745	99,482	94,161	110,151
Maryland.....	1,251,715	1,115,402	802,308	787,922	685,079	675,769	646,867	565,566	511,408	595,562
Massachusetts.....	1,493,001	1,410,865	1,110,865	1,282,746	1,124,516	1,111,123	1,053,170	1,023,610	961,447	1,014,510
Michigan.....	2,107,032	1,891,949	1,907,963	1,820,845	1,607,459	1,844,636	1,839,256	1,687,906	1,523,997	1,772,474
Minnesota.....	707,241	690,988	640,702	618,601	565,036	550,228	526,262	479,228	428,629	472,187
Mississippi.....	186,684	165,704	167,794	156,101	127,704	119,481	119,728	101,591	93,956	97,173
Missouri.....	986,019	939,080	884,223	863,947	798,715	766,046	706,046	707,178	636,577	734,844
Montana.....	119,855	110,855	110,088	122,387	109,269	109,100	97,412	93,183	89,707	94,791
Nebraska.....	201,282	201,282	264,453	264,453	226,766	226,766	191,282	191,282	191,282	191,282
Nevada.....	129,195	110,288	88,831	80,906	76,320	74,276	69,245	62,559	55,585	49,767
New Hampshire.....	141,691	133,197	124,505	114,694	101,790	101,296	90,742	83,282	74,769	87,626
New Jersey.....	2,027,691	1,909,484	1,738,877	1,694,865	1,539,359	1,487,159	1,411,688	1,265,901	1,166,222	1,275,118
New Mexico.....	163,859	157,442	145,092	151,989	130,050	127,330	106,494	96,338	82,691	91,501
New York.....	5,778,748	5,629,153	5,076,664	5,096,864	4,494,095	4,434,724	4,232,431	3,947,023	3,643,412	3,851,980
North Carolina.....	64,511	577,923	519,969	500,106	405,310	416,596	381,101	351,356	304,673	330,854
North Dakota.....	89,226	72,949	79,016	73,289	73,364	63,730	61,074	51,462	45,446	53,685
Ohio.....	2,597,603	2,432,800	2,384,896	2,294,893	2,040,652	2,219,449	2,149,144	1,978,564	1,670,881	2,024,999
Oklahoma.....	407,295	403,733	364,287	363,093	325,006	328,978	300,680	269,320	257,366	276,194
Oregon.....	381,523	381,523	381,523	381,523	381,523	381,523	381,523	381,523	381,523	381,523
Pennsylvania.....	2,775,745	2,635,134	2,586,134	2,606,004	2,367,996	2,480,178	2,373,004	2,080,488	1,871,750	2,185,934
Puerto Rico and Virgin Islands ²	-	-	-	-	-	-	-	994	1,230	-
Rhode Island.....	214,739	209,112	186,292	181,815	171,729	164,769	166,319	165,508	133,240	154,676
South Carolina.....	252,472	257,151	227,103	226,260	181,999	179,898	175,210	159,573	140,929	161,242
South Dakota.....	96,322	90,636	77,736	69,183	80,214	63,286	59,847	53,270	55,392	59,375
Tennessee.....	612,905	508,564	474,265	455,555	405,425	389,588	377,869	325,301	297,429	332,733
Texas.....	1,973,152	1,866,117	1,693,213	1,689,198	1,540,539	1,536,437	1,404,530	1,284,540	1,208,671	1,223,160
Utah.....	182,561	174,926	152,870	149,110	127,678	123,000	116,232	100,444	83,899	99,119
Vermont.....	61,731	59,892	54,806	47,254	47,254	46,491	48,531	40,617	33,974	38,227
Washington.....	781,396	736,060	676,256	658,627	598,707	542,757	520,927	460,397	415,799	443,127
Washington ³	781,396	733,881	661,813	660,953	622,938	564,834	544,624	501,047	500,075	541,342
West Virginia.....	272,899	272,899	268,931	262,313	237,411	279,447	243,830	205,292	184,974	205,892
Wisconsin.....	895,724	851,172	842,739	806,543	700,507	716,869	686,286	622,459	531,899	631,280
Wyoming.....	73,841	71,991	70,643	68,476	59,940	60,955	58,700	49,734	45,083	51,410
Other areas ⁴	84,314	83,123	69,078	76,677	45,417	49,477	17,169	11,191	-	-

¹Excludes returns with no adjusted gross income, 1953-54, and for 1955-56 and 1958-62, returns with no information.²Includes data for citizens and residents of Hawaii, Alaska, Puerto Rico, and Virgin Islands, and citizens residing in Panama Canal Zone and returning abroad.³For 1953-54, data for Alaska included in statistics for Washington.⁴For 1962, Delaware data are shown separately (see footnote 3 of table 2c). They are, however, included in the national totals.⁵For 1962, data for District of Columbia included in statistics for Maryland.⁶Includes data for returns from Panama Canal Zone, 1953-55. For later years, see note 10.⁷For 1961-62, statistics for Maryland include data for District of Columbia.⁸For 1963 data for returns from Puerto Rico and Virgin Islands are included in statistics for New York.⁹For 1959-62, included in data for "Other areas" (see note 10).¹⁰For 1953-54, data, except that for Puerto Rico and Virgin Islands, were included wherever the return was filed. For 1955, includes data for returns with foreign addresses except Puerto Rico, Virgin Islands, and those with Mexican and Mexican addresses filed in States contiguous to those States. For 1956-62, includes data for returns from Puerto Rico, Virgin Islands, Panama Canal Zone, and returns of citizens residing abroad.¹¹Adjusted gross income less deficit, 1959-62.

Synopsis of Laws

SYNOPSIS OF LAWS

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Table I.—REQUIREMENT FOR FILING INDIVIDUAL INCOME TAX RETURNS, EXEMPTION ALLOWANCES, AND MINIMUM AND MAXIMUM TAX RATES, 1953-62

Items	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
	<i>(Dollars)</i>									
Gross income requirement for filing returns ¹					600					
Regular exemption for taxpayer and each dependent.....					600					
Additional exemptions for age 65 or over and for blindness ²					600					
	<i>(Percent)</i>									
Minimum income tax rate.....					20.0					22.2
Maximum income tax rate.....					91.0					92.0
Maximum income tax limitation ³					87.0					88.0

¹For 1954-62, persons 65 years of age or over, gross income \$1,200. Gross income for 1958-62 includes income earned from sources outside the United States, even though tax-exempt.

²Additional exemptions allowed only for taxpayer and spouse.

³Income tax before credits need not exceed the indicated percentages of net income for 1953, nor taxable income for 1954-62.

Table II.—REQUIREMENT FOR FILING THE SELF-EMPLOYMENT TAX SCHEDULE, AND SELF-EMPLOYMENT TAX RATES, 1953-62

Items	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953
	<i>(Dollars)</i>									
Self-employment net earnings requirement for filing.....		400				400			400	
Maximum self-employment income subject to self-employment tax.....		4,800				4,200			3,600	
	<i>(Percent)</i>									
Self-employment tax rate.....	4.7	4-1/2	3-3/4		3-3/8		3			2-1/4

**1962 Forms and
Instructions**

RETURN FORMS, 1962

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Form 1040A

U. S. INDIVIDUAL INCOME TAX RETURN (Less than \$10,000 total income)

1962

Please print →	1. Name (If a joint return of husband and wife, use first names and middle initials of both) _____ Home address (Number and street or rural route) _____ City, town, or post office _____ Zone _____ State _____	2. Your Social Security Number _____	3. Wife's Social Security Number _____
	4. Check one: <input type="checkbox"/> Single; <input type="checkbox"/> Married filing joint return (even if only one had income); <input type="checkbox"/> Married filing separate return—If wife or husband also filing separately, give name _____		
5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME If item 9 is \$10,000 or more, or if item 6 is over \$200, use Form 1040.		FEDERAL INCOME TAX WITHHELD _____	
6. INTEREST, DIVIDENDS, AND OTHER WAGES Yours _____ Wife's _____		7. Total Federal income tax withheld <div style="text-align: center;">↓</div> _____	
9. TOTAL INCOME → _____		EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers _____ _____ _____	
10. Enter tax from Tax Table or from tax computation schedule → _____ 11. If item 10 is larger than item 7, enter <u>balance due</u> → _____ 12. If item 7 is larger than item 10, enter <u>refund</u> → _____		8. If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here <input type="checkbox"/> if appropriate. Enclose Forms W-2, Copy B. If your income was \$5,000 or more, you must compute your tax. However, if your income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. If you compute your own tax, ← pay balance (item 11) in full with return to your District Director. ● Check here <input type="checkbox"/> if you want refund applied to U.S. Savings Bonds.	

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE

(OVER)

LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

13. EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)

Check boxes which apply.	(a) Regular \$600 exemption <input type="checkbox"/> Yourself <input type="checkbox"/> Wife (b) Additional \$600 exemption if 65 or over at end of 1962 <input type="checkbox"/> Yourself <input type="checkbox"/> Wife (c) Additional \$600 exemption if blind at end of 1962 <input type="checkbox"/> Yourself <input type="checkbox"/> Wife	Enter number of boxes checked → _____
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14. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)

NAME ▶ Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN			
		Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of \$500 or more?	Amount YOU furnished for dependent's support. If 100%, write "ALL"	Amount furnished by OTHERS including dependent. See instruction 14
				\$	\$

15. Total exemptions from items 13 and 14 above → _____

SIGN HERE →	I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.			
	(Your signature) _____	(Date) _____	(If joint return, wife's signature) _____	(Date) _____
	● If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income.			

TCc

1962

INSTRUCTIONS FOR FORM 1040A

1962

FOR EMPLOYEES WHO EARNED LESS THAN \$10,000

Card Form 1040A offers an easy way for employees receiving less than \$10,000 total income to file their 1962 U.S. income tax returns.

To use CARD Form 1040A follow these simple steps

A Read instructions below. See "Who May Use Form 1040A." If ineligible, use Form 1040.

B Fill out the copy on page 3. If you need help, you can ask questions by phone of any Internal Revenue Service office or come in for assistance.

C Transfer answers from the copy to the **card**. Keep the copy for your records.

D Sign the **card** and mail it together with your Withholding Statements (Forms W-2, Copy B) to your District Director of Internal Revenue.

If your name and address are already printed and punched on the card form, please use this card as it will permit high-speed machine handling. Correct the name and address, if necessary.

WHO MUST FILE A TAX RETURN.—Every citizen or resident of the United States under 65 who had \$600 or more income; if 65 or over, \$1,200 or more.

WHO MAY USE FORM 1040A.—If your income was less than \$10,000 and consisted entirely of wages reported on Withholding Statements (Forms W-2) and not more than \$200 total of dividends, interest, and other wages not subject to withholding, you may use the card form. A husband and wife may file a joint return if their combined incomes do not exceed these limits.

WHO MAY NOT USE FORM 1040A.—File Form 1040 instead of Form 1040A if—

- (1) you had income from sources other than or in amounts larger than those stated above,
- (2) either husband or wife itemizes deductions,
- (3) you claim the tax status of head of household or surviving husband or wife,
- (4) you claim dividends received credit or retirement income credit,
- (5) you claim an exclusion for "Sick Pay" paid directly to you by your employer and this amount is included in the total wages shown on your Form W-2,
- (6) you claim deductions for travel, transportation, or "outside salesmen" expense (however, see instruction 8, page 2),
- (7) you claim credit for payments on estimated tax or an overpayment from 1961,
- (8) you are a nonresident alien (file Form 1040B, Form 1040NB, or Form 1040NB-a).

WHEN TO FILE.—Please file as early as possible on or after January 1, 1963, but not later than April 15, 1963.

WHERE TO FILE.—With the District Director of Internal Revenue for your district.

WHERE TO GET FORMS.—If you need a Form 1040, you can get one from any Internal Revenue office, and from most banks and some post offices. Your employer will furnish you with a Withholding Statement (Form W-2).

HOW TO PAY.—Checks or money orders should be made payable to "Internal Revenue Service." You need not pay a balance of tax due of less than \$1, and a refund of less than \$1 will not be made unless you apply for it.

SIGNATURE.—Your return is not valid unless you sign it. Both husband and wife must sign a joint return.

COMPUTATION OF TAX ON FORM 1040A:

(1) **If your income was less than \$5,000.**—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you.

The Tax Table allows about 10% of your income as deductions which include charitable contributions, interest, taxes, losses, medical expenses, child care expenses, and certain miscellaneous deductions. If your deductions exceed 10% of your income, it will be to your advantage to use Form 1040 and itemize them.

(2) **If your income was \$5,000 or more and less than \$10,000.**—You must use the standard deduction and compute your own tax. A Tax Computation Schedule is provided on page 3 to make this computation.

MARRIED COUPLE:

(1) **How to prepare a joint return.**—To assure any benefits of the split income provisions, a husband and wife must file a joint return. If a joint return is filed you must include the income of both; however, a joint return may be filed even though one had no income. If your income was under \$5,000 and you choose to have the Internal Revenue Service figure your tax, it will be computed on the combined income or on the separate incomes, whichever results in the smaller tax or larger refund. If you figure your own tax, be sure to make both computations and enter the smaller tax or larger refund on your return. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year.

(2) **How to prepare a separate return.**—In a separate return each must report his or her separate income and fill in a separate form.

DO YOU OWE A TAX BALANCE?—Under the pay-as-you-go system, your withholding tax and your final income tax should come out about even. This benefits both you and your Government. If you owe a balance on your 1962 return, you should consider changing your Withholding Exemption Certificate (Form W-4) or asking your employer to agree to a plan of additional withholding.

PAGE 2

INSTRUCTIONS FOR PREPARING FRONT OF FORM 1040A

① ② ③ If you are married and are filing a joint return as husband and wife, be sure to enter the first names and middle initials of yourself and your wife. For example: John F. and Mary L. Doe. Enter both your social security number and your wife's social security number even though separate returns are filed.

⑤ Fill in the information from each of your 1962 Withholding Statements, Forms W-2. If both husband and wife had wages, write "W" before name of each of wife's employers. If you lose a Withholding Statement, ask your employer for a new one. If you cannot furnish a statement, attach an explanation.

TWO OR MORE EMPLOYERS.—If a total of more than \$150 of social security (F. I. C. A.) tax was withheld from the wages of either you or your wife because one or both of you worked for more than one employer, you may claim the excess over \$150 as a credit against your income tax.

a. Add up the social security (F. I. C. A.) tax withheld by all your employers from your wages in 1962. If joint return, separate computations must be made for you and your wife.

b. Subtract \$150.

c. Enter the balance in the "Federal Income Tax Withheld" column of item 5 and write "F. I. C. A. tax" under "Employer's Name."

⑥ INTEREST, DIVIDENDS, AND OTHER WAGES.—Enter all other taxable income from interest, dividends, and wages not subject to withholding. Read the following instructions before completing this line—

a. **INTEREST.**—Include all interest actually received or credited to your account by a bank, savings and loan association, etc.

b. **DIVIDENDS.**—Include all dividends received except the first \$50 received from domestic corporations. So-called dividends received from mutual savings banks or savings (building) and loan associations on deposits or withdrawable accounts are treated as interest, not dividends. If a joint return is filed and both husband and wife had dividend income, each is entitled at most to a \$50 exclusion and one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$100 in dividends, and the wife had \$20, only \$70 may be excluded.

c. **WAGES NOT SUBJECT TO WITHHOLDING.**—Enter all wages not included in item 5 whether or not you have received a Form W-2. An example of these

wages are those paid to part-time workers on which the employer is not required to withhold income tax.

⑧ REIMBURSED EXPENSES

If you account to your employer for business expenses or if when you travel on business, he gives you a flat allowance for subsistence and mileage of not more than \$20.00 per day and 15 cents per mile, and he pays for them (either by advances or reimbursements or by allowing you to use a charge account), you may file Form 1040A without showing these amounts by simply checking ☒ the box in item 8 on the front of Form 1040A. However, if your employer's payments are more than your expenses, you may not use Form 1040A; you must use Form 1040 and report the excess.

Include interest on savings and other interest and dividends, whether received in cash or credited to your account.

⑨ ⑩ ⑪ ⑫ COMPUTATION OF TAX

a. **If your income was less than \$5,000.**—You may figure your own tax from the Tax Table on page 4, or you may have the Internal Revenue Service do it for you. If you figure your own tax, complete items 10, and 11 or 12. If you have the Service figure your tax, you will be sent a bill for the balance due or a check for the refund.

b. **If your income was \$5,000 or more and less than \$10,000.**—You must compute your own tax and use the standard deduction of 10%. (If your itemized deductions are in excess of 10% of your total income, it will be to your advantage to use Form 1040.) See page 3 for computation schedule. Keep it for your records; do not attach it to your return.

PURCHASE OF U.S. SAVINGS BONDS.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the box following line 12, you will be issued as many bonds as your refund will buy in multiples of \$18.75 for each \$25 face value bond, providing it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

INSTRUCTIONS FOR PREPARING BACK OF FORM 1040A

⑬ Fill in this item to receive credit for your and your wife's exemptions. A taxpayer cannot claim his wife (husband) as an exemption if the wife (husband) filed a separate return for any purpose (for example, to obtain a refund of income tax withheld). Age and blindness are determined as of December 31, 1962.

MARITAL STATUS.—If married at the end of the year 1962, you are considered married for the entire year. If divorced or legally separated on or before the end of the year 1962, you are considered single for the entire year. If your wife or husband died during the year, you are considered married for the year, and may file a joint return.

⑭ Fill in this schedule to receive credit for exemptions for your children, stepchildren, and other dependents. Each dependent must meet all of the following tests:

a. Received more than one-half of his or her support from you (or from wife or husband if a joint return is filed). Support includes all amounts used for the dependent's support whether contributed by the dependent or by others and whether such amounts are taxable or nontaxable income such as social security, gifts, savings, etc.

b. Received less than \$600 income. (This test does not apply

to your children or stepchildren who are under 19 or who are full-time students for 5 calendar months of the year; however, you must have provided over one-half of the child's support.)

c. Did not file a joint return with her husband (or his wife).

d. Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama, or the Canal Zone. (An alien child legally adopted by and living with a United States citizen abroad also qualifies as a citizen of the United States for this purpose.)

e. **EITHER** (1) for the entire year 1962 had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Sister	Mother-in-law	The following if related by blood:
Stepchild	Grandchild	Father-in-law	Uncle
Mother	Stepbrother	Brother-in-law	Aunt
Father	Stepsister	Sister-in-law	Nephew
Grandparent	Stepmother	Son-in-law	Niece
Brother	Stepfather	Daughter-in-law	

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

BIRTH OR DEATH OF DEPENDENT.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

YOUR COPY—KEEP FOR YOUR RECORDS

Form 1040A U. S. INDIVIDUAL INCOME TAX RETURN (Less than \$10,000 total income) 1962

Please print → **1** Name (If a joint return of husband and wife, use first names and middle initials of both) **2** Your Social Security Number **3** Wife's Social Security Number

Home address (Number and street or rural route)
City, town, or post office Zone State

4. Check one:
☐ Single; ☐ Married filing joint return (even if only one had income);
☐ Married filing separate return—If wife or husband also filing separately, give name _____

5. WAGES SHOWN ON FORMS W-2 AND OTHER INCOME FEDERAL INCOME TAX WITHHELD EMPLOYER'S NAME. Where employed. Write (W) before name of each of wife's employers

If item 9 is \$10,000 or more, or if item 6 is over \$200, use Form 1040.

6. INTEREST, DIVIDENDS, AND OTHER WAGES **6** Yours **7.** Total Federal income tax withheld **8** If you had an expense allowance or charged expenses to your employer, see instruction 8 and check here ☐ if appropriate.

9. TOTAL INCOME **9** **10.** Enter tax from Tax Table or from tax computation schedule **10** **11.** If item 10 is larger than item 7, enter balance due **11** **12.** If item 7 is larger than item 10, enter refund **12**

Enclose Forms W-2, Copy B. If your income was \$5,000 or more, you must compute your tax. However, if your income was less than \$5,000, you may have the Internal Revenue Service compute your tax by omitting items 10, 11, and 12. If you compute your own tax, pay balance (item 11) in full with return to your District Director.

• Check here ☐ if you want refund applied to U.S. Savings Bonds.

U.S. TREASURY DEPARTMENT • INTERNAL REVENUE SERVICE (OVER) LIST YOUR EXEMPTIONS AND SIGN ON OTHER SIDE.

13. EXEMPTIONS FOR YOURSELF—AND WIFE (only if all her income is included in this return, or she had no income)

Check boxes which apply: (a) Regular \$600 exemption ☐ Yourself ☐ Wife
(b) Additional \$600 exemption if 65 or over at end of 1962 ☐ Yourself ☐ Wife
(c) Additional \$600 exemption if blind at end of 1962 ☐ Yourself ☐ Wife

Enter number of boxes checked →

14. EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS (List below)

NAME	Relationship	Months lived in your home. If born or died during year also write "B" or "O"	Did dependent have income of \$500 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"	Amount furnished by OTHERS including dependent. See instruction 14
► Enter figure 1 in the last column to right for each name listed (Give address if different from yours)				\$	\$

15. Total exemptions from items 13 and 14 above →

SIGN I declare under the penalties of perjury that to the best of my knowledge and belief this is a true, correct, and complete return.

HERE (Your signature) (Date) (If joint return, wife's signature) (Date)

• If joint return, BOTH HUSBAND AND WIFE MUST SIGN even if only one had income

TAX COMPUTATION SCHEDULE (Use only if total income, item 9 of Form 1040A, is \$5,000 or more)

1. Enter total income from item 9 of Form 1040A.....	\$.....
2. A married person filing a separate return enter \$500; all others enter 10 percent of line 1.
3. Subtract line 2 from line 1.....
4. Multiply \$600 by total number of exemptions claimed in item 15 of Form 1040A.....
5. Subtract line 4 from line 3.....
6. Tax on amount on line 5. Use appropriate tax rate schedule below. Enter here and as item 10 of Form 1040A (Do not attach this schedule to Form 1040A).....

If you are a single taxpayer or a married taxpayer filing a separate return, use this tax rate schedule

Over	But not over	Enter on line 6:
\$0	\$2,000.....	20% of the amount on line 5
\$2,000	\$4,000.....	\$400, plus 22% of excess over \$2,000
\$4,000	\$6,000.....	\$840, plus 26% of excess over \$4,000
\$6,000	\$8,000.....	\$1,360, plus 30% of excess over \$6,000
\$8,000	\$9,999.99.....	\$1,960, plus 34% of excess over \$8,000

If you are married taxpayers filing a joint return, use this tax rate schedule

Over	But not over	Enter on line 6:
\$0	\$4,000.....	20% of the amount on line 5
\$4,000	\$8,000.....	\$800, plus 22% of excess over \$4,000
\$8,000	\$9,999.99.....	\$1,680, plus 26% of excess over \$8,000

PAGE 4

TAX TABLE FOR INCOMES UNDER \$5,000

If your total income (item 9 on your return) is \$5,000 or more use Tax Computation Schedule on page 3 instead of this Tax Table

To find your tax read down income columns until you find the line covering the total income shown as item 9. Then read across to appropriate column headed by number corresponding to number of exemptions claimed on item 15. Enter tax as item 10.

If your total income is—		And the number of exemptions is—			If your total income is—		And the number of exemptions is—								
At least	But less than	1	2	3	At least	But less than	1	2	3	4	5	6	7		
							And you are— Single or a married person filing separately	And you are— Single or a married person filing separately	And you are— A married couple filing jointly					And you are— Single or a married person filing separately	And you are— A married couple filing jointly
							Your tax is—							Your tax is—	
\$0	\$675	\$0	\$0	\$0	\$2,325	\$2,350	\$301	\$181	\$181	\$61	\$61	\$0	\$0	\$0	\$0
675	700	4	0	0	2,350	2,375	305	185	185	65	65	0	0	0	0
700	725	8	0	0	2,375	2,400	310	190	190	70	70	0	0	0	0
725	750	13	0	0	2,400	2,425	314	194	194	74	74	0	0	0	0
750	775	17	0	0	2,425	2,450	319	199	199	79	79	0	0	0	0
775	800	22	0	0	2,450	2,475	323	203	203	83	83	0	0	0	0
800	825	26	0	0	2,475	2,500	328	208	208	88	88	0	0	0	0
825	850	31	0	0	2,500	2,525	332	212	212	92	92	0	0	0	0
850	875	35	0	0	2,525	2,550	337	217	217	97	97	0	0	0	0
875	900	40	0	0	2,550	2,575	341	221	221	101	101	0	0	0	0
900	925	44	0	0	2,575	2,600	346	226	226	106	106	0	0	0	0
925	950	49	0	0	2,600	2,625	350	230	230	110	110	0	0	0	0
950	975	53	0	0	2,625	2,650	355	235	235	115	115	0	0	0	0
975	1,000	58	0	0	2,650	2,675	359	239	239	119	119	0	0	0	0
1,000	1,025	62	0	0	2,675	2,700	364	244	244	124	124	4	0	0	0
1,025	1,050	67	0	0	2,700	2,725	368	248	248	128	128	8	0	0	0
1,050	1,075	71	0	0	2,725	2,750	373	253	253	133	133	13	0	0	0
1,075	1,100	76	0	0	2,750	2,775	377	257	257	137	137	17	0	0	0
1,100	1,125	80	0	0	2,775	2,800	382	262	262	142	142	22	0	0	0
1,125	1,150	85	0	0	2,800	2,825	386	266	266	146	146	26	0	0	0
1,150	1,175	89	0	0	2,825	2,850	391	271	271	151	151	31	0	0	0
1,175	1,200	94	0	0	2,850	2,875	395	275	275	155	155	35	0	0	0
1,200	1,225	98	0	0	2,875	2,900	400	280	280	160	160	40	0	0	0
1,225	1,250	103	0	0	2,900	2,925	405	284	284	164	164	44	0	0	0
1,250	1,275	107	0	0	2,925	2,950	410	289	289	169	169	49	0	0	0
1,275	1,300	112	0	0	2,950	2,975	415	293	293	173	173	53	0	0	0
1,300	1,325	116	0	0	2,975	3,000	420	298	298	178	178	58	0	0	0
1,325	1,350	121	1	0	3,000	3,050	427	305	305	185	185	65	0	0	0
1,350	1,375	125	5	0	3,050	3,100	437	314	314	194	194	74	0	0	0
1,375	1,400	130	10	0	3,100	3,150	447	323	323	203	203	83	0	0	0
1,400	1,425	134	14	0	3,150	3,200	457	332	332	212	212	92	0	0	0
1,425	1,450	139	19	0	3,200	3,250	467	341	341	221	221	101	0	0	0
1,450	1,475	143	23	0	3,250	3,300	476	350	350	230	230	110	0	0	0
1,475	1,500	148	28	0	3,300	3,350	486	359	359	239	239	119	0	0	0
1,500	1,525	152	32	0	3,350	3,400	496	368	368	248	248	128	8	0	0
1,525	1,550	157	37	0	3,400	3,450	506	377	377	257	257	137	17	0	0
1,550	1,575	161	41	0	3,450	3,500	516	386	386	266	266	146	26	0	0
1,575	1,600	166	46	0	3,500	3,550	526	395	395	275	275	155	35	0	0
1,600	1,625	170	50	0	3,550	3,600	536	404	404	284	284	164	44	0	0
1,625	1,650	175	55	0	3,600	3,650	546	414	413	293	293	173	53	0	0
1,650	1,675	179	59	0	3,650	3,700	556	424	422	302	302	182	62	0	0
1,675	1,700	184	64	0	3,700	3,750	566	434	431	311	311	191	71	0	0
1,700	1,725	188	68	0	3,750	3,800	575	443	440	320	320	200	80	0	0
1,725	1,750	193	73	0	3,800	3,850	585	453	449	329	329	209	89	0	0
1,750	1,775	197	77	0	3,850	3,900	595	463	458	338	338	218	98	0	0
1,775	1,800	202	82	0	3,900	3,950	605	473	467	347	347	227	107	0	0
1,800	1,825	206	86	0	3,950	4,000	615	483	476	356	356	236	116	0	0
1,825	1,850	211	91	0	4,000	4,050	625	493	485	365	365	245	125	5	0
1,850	1,875	215	95	0	4,050	4,100	635	503	494	374	374	254	134	14	0
1,875	1,900	220	100	0	4,100	4,150	645	513	503	383	383	263	143	23	0
1,900	1,925	224	104	0	4,150	4,200	655	523	512	392	392	272	152	32	0
1,925	1,950	229	109	0	4,200	4,250	665	533	521	401	401	281	161	41	0
1,950	1,975	233	113	0	4,250	4,300	674	542	530	410	410	290	170	50	0
1,975	2,000	238	118	0	4,300	4,350	684	552	539	420	419	299	179	59	0
2,000	2,025	242	122	2	4,350	4,400	694	562	548	430	428	308	188	68	0
2,025	2,050	247	127	7	4,400	4,450	704	572	557	440	437	317	197	77	0
2,050	2,075	251	131	11	4,450	4,500	714	582	566	450	446	326	206	86	0
2,075	2,100	256	136	16	4,500	4,550	724	592	575	460	455	335	215	95	0
2,100	2,125	260	140	20	4,550	4,600	734	602	584	470	464	344	224	104	0
2,125	2,150	265	145	25	4,600	4,650	744	612	593	480	473	353	233	113	0
2,150	2,175	269	149	29	4,650	4,700	754	622	602	490	482	362	242	122	2
2,175	2,200	274	154	34	4,700	4,750	764	632	611	500	491	371	251	131	11
2,200	2,225	278	158	38	4,750	4,800	773	641	620	509	500	380	260	140	20
2,225	2,250	283	163	43	4,800	4,850	783	651	629	519	509	389	269	149	29
2,250	2,275	287	167	47	4,850	4,900	793	661	638	529	518	398	278	158	38
2,275	2,300	292	172	52	4,900	4,950	803	671	647	539	527	407	287	167	47
2,300	2,325	296	176	56	4,950	5,000	813	681	656	549	536	416	296	176	56

Print or Type

• Attach Copy B of Forms W-2 Here •

• Attach Check or Money Order Here •

FORM 1040

U.S. Treasury Department
Internal Revenue Service

U.S. INDIVIDUAL INCOME TAX RETURN—1962

or taxable year beginning

1962, ending 19

First name and initial

Last name

(If joint return of husband and wife, use first names and middle initials of both)

Home address

(Number and street or rural route)

(City, town, or post office)

(Postal zone number)

(State)

Your Social Security Number

Occupation

Wife's Social Security Number

Occupation

Check one: ☐ Single; ☐ Unmarried "Head of Household"; ☐ Surviving widow or widower with dependent child; ☐ Married filing joint return (even if only one had income); ☐ Married filing separate return—If wife or husband also filing separately, give name

INCOME—(If joint return, include all income of both husband and wife)

1. Wages, salaries, tips, etc., and excess of allowances over business expenses.

Employer's name

Where employed (city and state)

(a) Wages, etc.

(b) Federal income tax withheld

\$	\$

If either you or your wife worked for more than one employer, see page 4 of instructions

2. Totals
3. "Sick pay" if included in line 1 (attach required statement)

4. Subtract line 3 from total wages

5a. Dividends (Schedule B)

b. Interest (Schedule B or other list)

c. Rents, royalties, pensions, etc. (Schedule B)

6. Business income (Schedule C)

7. Sale or exchange of property (Schedule D)

8. Farm income (Schedule F)

9. Total (add lines 4 through 8)

FIGURE YOUR TAX BY USING EITHER 10 OR 11

10. Tax Table

If line 9 is less than \$5,000 and you do not itemize deductions—

Complete page 2 exemption schedule.

Copy total exemptions here

Find your tax in table on page 10 of instructions.

Do not use lines 11 a, b, c, or d.

Enter tax on line 12.

11. Tax Rate Schedule

a. If you itemize deductions, enter total from page 2

If line 9 is \$5,000 or more and you do not itemize, enter 10% of line 9 but not more than \$1,000 (\$500 if married and filing separate return).

b. Subtract line 11a from line 9

c. Copy total exemptions from page 2 here, multiply by \$600

d. Subtract line 11c from line 11b

Figure your tax on this amount by using tax rate schedule on page 9 of instructions and enter tax on line 12.

12. Tax (from either tax table or tax rate schedule)

13. Self-employment tax (Schedule C-3 or F-1)

14. Total (add lines 12 and 13)

PAYMENTS AND CREDITS

15a. Tax withheld (line 2, col. (b) above). Attach Forms W-2

b. Payments and credits on 1962 Declaration of Estimated Tax

c. Dividends received credit

d. Retirement income credit

e. Investment credit (Form 3468)

f. Other credits (Specify—see page 5 of instructions)

g. Total (add lines a, b, c, d, e, and f)

District Director's office where amount on line 15b was paid

TAX DUE OR REFUND

16 If payments and credits (line 15g) are less than tax (line 14), enter Balance Due here

Pay in full with this return to "Internal Revenue Service." File with your District Director.

17 If payments and credits (line 15g) are larger than tax (line 14), enter Overpayment here

18. Amount of line 17 you wish credited to 1963 Estimated Tax

19. Subtract line 18 from line 17. Apply this balance to: ☐ U.S. Savings Bonds; or ☐ Refund

FORM 1040-1962

SCHEDULE A.—EXEMPTIONS (See page 6 of instructions)

Page 2

1. Exemptions for yourself—and wife (only if all her income is included in this return, or she had no income)

Check boxes which apply.	(a) Regular \$600 exemption	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	Enter number of boxes checked →
	(b) Additional \$600 exemption if 65 or over at end of 1962	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	
	(c) Additional \$600 exemption if blind at end of 1962	<input type="checkbox"/> Yourself	<input type="checkbox"/> Wife	

2. Exemptions for your children and other dependents (list below)

• If an exemption is based on a multiple-support agreement of a group of persons, attach the declarations described on page 6 of instructions.

NAME Enter figure 1 in the last column to right for each name listed (Give address if different from yours)	Relationship	ANSWER ONLY FOR DEPENDENTS OTHER THAN YOUR CHILDREN				Amount furnished by OTHERS including dependent
		Months lived in your home. If born or died during year also write "B" or "D"	Did dependent have income of \$600 or more?	Amount YOU furnished for dependent's support. If 100% write "ALL"		
					\$	\$

3. Total exemptions (lines 1 and 2 above). (Enter here and on line 10 or 11c, page 1) →

ITEMIZED DEDUCTIONS—If you do not use tax table or standard deduction

If husband and wife (not legally separated) file separate returns and one itemizes deductions, the other must also itemize

If necessary, write more than one item on a line or attach additional sheets. Put name, address and Social Security number on all attachments

Contributions (If other than money, submit description of property, including cost or other basis, date of acquisition and method of valuation)			Total paid (not to exceed 20% of line 9, page 1, except as described on page 7 of instructions) → \$								
Interest expense			Total interest →								
Taxes	Real estate taxes	State income taxes	Total taxes →								
	State and local sales taxes	Other taxes (specify)									
Medical and dental expense (Submit itemized list. Do not enter any expense compensated by insurance or otherwise)	NOTE: If you or your wife are 65 or over, or if either has a dependent parent 65 or over, see page 8 of Instructions for possible larger deduction.		<table border="1"> <tr><td>\$</td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td>\$</td></tr> <tr><td> </td></tr> </table>	\$						\$	
	\$										
	\$										
1. Total cost of medicine and drugs											
2. Enter 1% of line 9, page 1											
3. Subtract line 2 from line 1											
4. Other medical, dental expenses (Include hospital insurance premiums)											
5. Total (add lines 3 and 4)											
6. Enter 3% of line 9, page 1 (see note above)											
7. Subtract line 6 from line 5; see page 8 of instructions for maximum limitation											
Other deductions (See page 8 of instructions)			Total →								
Total deductions (Enter here and on line 11a, page 1) →			\$								

EXPENSE ACCOUNT INFORMATIONDid you receive an expense allowance or reimbursement, or charge expenses to your employer? ☐ Yes ☐ NoIf "Yes," did you submit itemized accounting of all such expenses to your employer? ☐ Yes ☐ No

See page 4, instructions.

Did you file a return last year? ☐ Yes ☐ No. If name or address on last year's returns was different from this year, enter name and address used last year.

I declare under penalties of perjury that I have examined this return (including accompanying schedules and statements) and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.

Sign here (Taxpayer's signature and date) (If joint return, BOTH HUSBAND AND WIFE MUST SIGN) (Wife's signature and date)

Sign here Signature of preparer other than taxpayer (Address) (Date)

SCHEDULE B
(Form 1040)

U.S. Treasury Department
Internal Revenue Service

SUPPLEMENTAL SCHEDULE OF INCOME AND CREDITS

(From all sources other than wages, business, farming, and sale or exchange of property)

Attach this schedule to your income tax return, Form 1040

1962

Name and address as shown on page 1 of Form 1040

Your Social Security Number

Part I—DIVIDEND INCOME (Income from savings (building) and loan associations and credit unions should be entered as interest in Part II)

1. Name of qualifying corporation declaring dividend:
(Indicate by (H), (W), (J) whether stock is held by husband, wife, or jointly)

Amount

2. Total
3. Exclusion of \$50 (If both husband and wife received dividends, each is entitled to exclude not more than \$50 of his (her) own dividends)
4. Subtract line 3 from line 2. Enter here and on line 1, Part VII.
5. Name of nonqualifying corporation declaring dividend:
- _____
- _____
6. Total (add lines 4 and 5). Enter here and on line 5a, page 1, Form 1040.

Part II.—INTEREST INCOME (This includes interest credited to your account)

Note: A separate attachment may be used if interest is the only income to be reported on this schedule.

Amount

1. Name of payer (more than one entry may be made on a line).

2. Total—Enter here and on line 5b, page 1, Form 1040.....

Part III.—PENSION AND ANNUITY INCOME

A.—General Rule (If you did not contribute to the cost of the pension or annuity, enter the total amount received on line 6 and omit lines 1 through 5.)

Amount

- | | | | |
|--|---|--|--|
| 1. Investment in contract | | 4. Amount received this year | |
| 2. Expected return | | 5. Amount excludable (line 4 multiplied by line 3) | |
| 3. Percentage of income to be excluded
(line 1 divided by line 2) | % | 6. Taxable portion (excess of line 4 over line 5) | |

B.—Special Rule—Where your employer has contributed part of the cost and your own contribution will be recovered tax-free within 3 years. If your cost was fully recovered in prior years, enter the total amount received in line 5 and omit lines 1 through 4.

- | | |
|---|--|
| 1. Cost of annuity (amounts you paid) | 4. Amount received this year |
| 2. Cost received tax-free in past years | |
| 3. Remainder of cost (line 1 less line 2) | 5. Taxable portion (excess, if any, of line 4 over line 3) |

Part IV.—RENT AND ROYALTY INCOME

- [illegible]

Part V.—OTHER INCOME OR LOSSES

1. Partnerships (name, address, and nature of income).....
2. Estates or trusts (name and address).....
3. Other sources (state nature).....

TOTAL INCOME (or loss) from Parts III, IV, and V (Enter here and on line 5c, page 1, of Form 1040) . . .

Page 2

[illegible]

1. Total depreciation	
2. Amount of additional first-year depreciation included above	
3. Cost or other basis of fully depreciated assets still in use	

1. Amount of dividends on line 4, Part I	
2. Tentative credit (4% of line 1)	
3. Tax shown on line 12, page 1 of Form 1040, less amount, if any, of credit for foreign taxes	
4. 4% of taxable income (see below)	
<div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> Taxable Income Means </div> <div style="border-left: 1px solid black; padding-left: 10px;"> <div style="display: flex; flex-direction: column; gap: 5px;"> <div>(a) If tax is computed, the amount shown on line 11d, page 1 of Form 1040.</div> <div>(b) If Tax Table is used, the amount shown on line 9, page 1 of Form 1040, less 10% thereof, and less the deduction for exemptions (\$600 multiplied by the number of exemptions claimed on line 3, Schedule A, page 2 of Form 1040).</div> </div> </div> </div>	
5. Credit. Enter here and on line 15(c), Form 1040, the smallest of the amounts on line 2, 3, or 4, above	

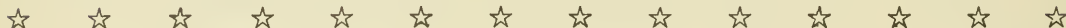
1. Retirement income for taxable year:		
(a) For taxpayers under 65 years of age:		
Enter only income received from pensions and annuities under public retirement systems (e.g. Fed., State Govts., etc.) and included in line 9, page 1, of Form 1040. •		
(b) For taxpayers 65 years of age or older:		
Enter total of pensions and annuities, interest, and dividends included in line 9, page 1 of Form 1040, and gross rents included in column 2, Part IV of this schedule. •		
2. Maximum amount of retirement income for credit computation	1,524	00
3. Deduct:		
(a) Amounts received in taxable year as pensions or annuities under the Social Security Act, the Railroad Retirement Acts, and certain other exclusions from gross income. •		
(b) Earned income received in taxable year (Does not apply to persons 72 years of age or over):		
(1) Taxpayers under 62 years of age, enter amount in excess of \$900 •		
(2) Taxpayers 62 or over but under 72, enter amount determined as follows:		
if \$1,200 or less, enter zero.		
if over \$1,200 but not over \$1,700, enter 1/2 of amount over \$1,200; or •		
if over \$1,700, enter excess over \$1,450.		
4. Total of lines 3(a) and 3(b)		
5. Balance (line 2 minus line 4)		
6. Line 5 or line 1, whichever is smaller.		
7. Tentative credit (20% of line 6)		
8. Total tentative credit (total of amounts on line 7, columns A and B)		
LIMITATION ON RETIREMENT INCOME CREDIT		
9. Amount of tax shown on line 12, page 1 of Form 1040.		
10. Less: Total of any amounts shown on lines 15(c) and 15(f), page 1, Form 1040		
11. Subtract line 10 from line 9.		
12. Credit. Enter here and on line 15(d), Form 1040, the amount on line 8 or line 11, whichever is smaller. . .		

HELPFUL INFORMATION ON

How To Prepare Your

INCOME TAX RETURN

on Form 1040 for 1962

*A Personal Letter to Taxpayers:*

Last year the American public paid in taxes some \$99.4 billion. Impressive is the fact that 97% of these receipts came through self-assessment on tax returns and through withholding.

No other nation in the world has ever equaled this record. It is a tribute to our people, their traditions of honesty, and their high sense of responsibility in supporting our democratic form of government.

The cost of raising this revenue is less than 1/2¢ for each dollar collected. We hope this low cost will be reduced even further through the assistance of the new electronic computer system—ADP (automatic data processing)—which the Internal Revenue Service is now installing.

You will simplify this program, and make it more efficient and economical, by doing these things:

- ☆ Be sure to give your Social Security number.
- ☆ Fill in your return as completely as possible.
- ☆ Write or print legibly.
- ☆ Be accurate.
- ☆ File early.

The new machines will help us spot errors and omissions, and will strengthen our enforcement programs—aimed at making sure everyone pays his proper share of tax, and no more.

Therefore, I urge you to be careful and to make your returns as complete and accurate as possible. For the vast majority of taxpayers, this has always been the rule. For the others, now is the time to get aboard.

As a matter of routine, Internal Revenue auditors will, as before, check records and examine millions of selected returns. We will not only be looking for possible errors against the Government, but also for errors you may have made against yourself. Last year, for example, there was a saving to taxpayers of almost \$70 million, resulting from our discovery of mathematical errors in over 900,000 returns.

Of course, machines cannot take the place of human judgment. Regardless of the miracles of automation, our type of tax system cannot operate effectively without the human element. Courtesy and a fair and reasonable attitude—on the part of both tax administrator and taxpayer—are other essential ingredients if this system is to continue to serve the Nation well.

If you do not understand or agree with any questioned item, you are entitled to have it fully explained and, in addition, you have the right to appeal decisions you believe are not correct. Also, if you have questions which are not answered in the enclosed instructions, you may telephone or visit the nearest Internal Revenue office. We will be glad to help you.

Mortimer M. Caplin

Commissioner of Internal Revenue

HOW TO USE FORM 1040 (To be filed not later than April 15)

In order to make the preparation of tax returns easier for the great majority of taxpayers, there are now only two return forms to choose from, Form 1040 and card form, Form 1040A. Form 1040 is limited to a single sheet. Supporting schedules may be attached according to the individual needs of each taxpayer.

If your income was entirely from salary and wages, you will need only the 2-page Form 1040. You can use it whether you take the standard deduction or itemize deductions.

If, in addition to salary and wages, you have only interest income, you may also file the 2-page Form 1040. In such case merely attach a list itemizing your interest income and enter the total amount on line 5b, page 1, of your return. You may use Schedule B (Form 1040) for this purpose if you wish.

If you have income from sources other than salary, wages, and interest, you may need to complete and attach one or more of the following forms:

Schedule B for income from dividends, interest, rents, royalties, pensions, annuities, partnerships, estates, trusts, etc.;

Schedule C for income from a personally owned business;

Schedule D for income from the sale or exchange of property; and

Schedule F for income from farming.

These schedules may be obtained from any Internal Revenue Service office.

WAGE EARNERS WITH LESS THAN \$10,000 INCOME

You can use a simpler return (Form 1040A), printed on a punchcard, if:

1. Your income was less than \$10,000, AND
2. It consisted of wages reported on withholding statements (Forms W-2) and not more than \$200 total of other wages, interest, and dividends, AND
3. You wish to take the standard deduction (about 10 percent of your income) instead of itemizing deductions.

The special instruction sheet for the form provides further information about its use. One of the special features is that if your income is less than \$5,000, you can choose to have the Internal Revenue Service figure your tax for you. You can obtain these forms from most banks and some post offices.

DIVIDENDS? INTEREST? RENTS?

Be sure to report all of your income from all sources. Some taxpayers, while reporting income from wages and other principal sources, tend to forget to report lesser amounts from sources such as interest on savings accounts and other interest, dividends, and rents, particularly when such amounts are credited to their accounts rather than received in cash.

Beginning January 1, 1963, payers of \$10 or more of dividends or interest in a year are required to report the amount to both you and the Internal Revenue Service.

IMPORTANCE OF SOCIAL SECURITY NUMBERS

The Internal Revenue Service is gradually installing modern high-speed electronic equipment which will improve and strengthen tax administration.

Because many names are alike, it is necessary to use numbers, in addition to names, to identify taxpayers in our electronic and other records. Since 130 million Americans already have Social Security numbers, it was decided to use these numbers for tax purposes

to save them the inconvenience of obtaining other numbers. Most taxpayers have been putting these numbers on their tax returns for many years, and will need only to continue this practice.

The law now requires that this number be placed on your tax return and supporting documents and statements. In addition, persons who pay you wages, interest, and other types of income will have to include your account number on information returns to be filed with

the Internal Revenue Service. Many payers, therefore, will soon ask for your number, if they have not already done so.

If you do not have a Social Security number, ask the nearest Internal Revenue Office for application Form 3227.

If you have previously obtained a Social Security number, but have no record of it, you should contact the nearest Social Security Administration office.

LOCATIONS OF DISTRICT DIRECTORS' OFFICES

Following is a list of the District Directors' offices. If there is more than one District Director's office in your State and you are not sure which one to use, consult your local post office.

ALABAMA—Birmingham 3, Ala.

ALASKA—Anchorage, Alaska.

ARIZONA—Phoenix 25, Ariz.

ARKANSAS—Little Rock, Ark.

CALIFORNIA—Los Angeles 12, Calif.; San Francisco 2, Calif.

COLORADO—Denver 2, Colo.

CONNECTICUT—Hartford 6, Conn.

DELAWARE—Wilmington 1, Del.

DISTRICT OF COLUMBIA—Baltimore 2, Md.

FLORIDA—Jacksonville 2, Fla.

GEORGIA—Atlanta 3, Ga.

HAWAII—Honolulu 13, Hawaii

IDAHO—Boise, Idaho

ILLINOIS—Chicago 1, Ill.; Springfield, Ill.

INDIANA—Indianapolis 4, Ind.

IOWA—Des Moines 9, Iowa.

KANSAS—Wichita 2, Kans.

KENTUCKY—Louisville 2, Ky.

LOUISIANA—New Orleans 12, La.

MAINE—Augusta, Maine.

MARYLAND—Baltimore 2, Md.

MASSACHUSETTS—Boston 15, Mass.

MICHIGAN—Detroit 31, Mich.

MINNESOTA—St. Paul 1, Minn.

MISSISSIPPI—Jackson, Miss.

MISSOURI—St. Louis 1, Mo.; Kansas City 6, Me.

MONTANA—Helena, Mont.

NEBRASKA—Omaha 2, Nebr.

NEVADA—Reno, Nev.

NEW HAMPSHIRE—Portsmouth, N.H.

NEW JERSEY—Newark 2, N.J.; Camden 2, N.J.

NEW MEXICO—Albuquerque, N. Mex.

NEW YORK—Brooklyn 1, N.Y.; 484 Lexington Avenue, New York 17, N.Y.; Albany 10, N.Y.; Syracuse 2, N.Y.; Buffalo 2, N.Y.

NORTH CAROLINA—Greensboro, N.C.

NORTH DAKOTA—Fargo, N. Dak.

OHIO—Cleveland 13, Ohio; Cincinnati 2, Ohio.

OKLAHOMA—Oklahoma City 2, Okla.

OREGON—Portland 12, Oreg.

PANAMA CANAL ZONE—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

PENNSYLVANIA—Philadelphia 7, Pa.; Scranton 14, Pa.; Pittsburgh 30, Pa.

PUERTO RICO—Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.

RHODE ISLAND—Providence 7, R.I.

SOUTH CAROLINA—Columbia, S.C.

SOUTH DAKOTA—Aberdeen, S. Dak.

TENNESSEE—Nashville 3, Tenn.

TEXAS—Austin 1, Tex.; Dallas 1, Tex.

UTAH—Salt Lake City 1, Utah.

VERMONT—Burlington, Vt.

VIRGINIA—Richmond 19, Va.

VIRGIN ISLANDS—Permanent residents: Department of Finance, Tax Department, Charlotte Amalie, St. Thomas, V.I.; Others: Director of International Operations, Internal Revenue Service, 1105 Fernandez Juncos Avenue, Santurce, P.R.

WASHINGTON—Tacoma 2, Wash.

WEST VIRGINIA—Parkersburg, W. Va.

WISCONSIN—Milwaukee 2, Wis.

WYOMING—Cheyenne, Wyo.

FOREIGN ADDRESSES—Taxpayers with legal residence in Foreign Countries—Director of International Operations, Internal Revenue Service, Washington 25, D.C.

c59-16-77173-1

WHO MUST FILE A TAX RETURN

Every citizen or resident of the United States—whether an adult or minor—who had \$600 or more income in 1962 must file; if 65 or over, \$1,200 or more.

A person with income of less than these amounts should file a return to get a refund if tax was withheld. A married person with income less than her (his) own personal exemptions should file a joint return with husband or wife to get the smaller tax or larger refund for the couple.

Earned Income From Sources Outside the United States.—To determine whether an income tax return must be filed, income must be computed without regard to the exclusion provided for income earned from sources outside the United States. If you received such income and believe it is excludable for income tax purposes, complete Form 2555 and attach it to your Form 1040.

MEMBERS OF ARMED FORCES

Members of Armed Forces should give their name, social security number, permanent home address and service serial number.

MARRIED PERSONS—JOINT OR SEPARATE RETURNS

Advantages of a Joint Return.—Generally it is advantageous for a married couple to file a joint return. There are benefits in figuring the tax on a joint return which often result in a lower tax than would result from separate returns.

How To Prepare a Joint Return.—You must include all income and deductions of both husband and wife. In the return heading, list both names including middle initials (for example: "John F. and Mary L. Doe"). Both must sign the return.

A husband and wife may file a joint return even though one of them had no income. A joint return may not be filed if either husband or wife was a nonresident alien at any time during the taxable year. A nonresident alien should file on Form 1040B, 1040NB or 1040NB-a, whichever is appropriate.

When a joint return is filed, the cou-

Unmarried Head of Household.—The law provides a special tax rate for any individual who qualifies as a "Head of Household." Only the following persons may qualify: (a) one who is unmarried (or legally separated) at the end of the taxable year, or (b) one who is married at the end of the year to an individual who was a nonresident alien at any time during the taxable year. In addition, you must have furnished over half of the cost of maintaining as

GENERAL INSTRUCTIONS**WHEN AND WHERE TO FILE**

Please file as early as possible. You must file not later than April 15. Mail your return to the "District Director of Internal Revenue" for the district in which you live. U.S. citizens abroad who have no legal residence or place of business in the United States should file with Director of International Operations, Internal Revenue Service, Washington 25, D.C. See the address list on page 2 of these instructions.

WHERE TO GET FORMS

As far as practical, the forms are mailed directly to taxpayers. Additional forms may be obtained from any Internal Revenue Service office, and also at most banks and some post offices.

HOW TO PAY

The balance of tax shown to be due on line 16, page 1, of your return on Form 1040 must be paid in full with your return if it amounts to \$1.00 or more. Checks or money orders should be made payable to "Internal Revenue Service."

ple assumes full legal responsibility for the entire tax, and if one fails to pay, the other must pay it.

How To Prepare a Separate Return.—If you file separate returns each must report his or her separate income and deductions. When filing separate returns, the husband and wife should each claim the allowable deductions paid with his or her own funds. (In community property States, deductions resulting from payments made out of funds belonging jointly to husband and wife may be divided half and half.) If one itemizes and claims actual deductions, then both must do so.

Changes in Marital Status.—If you are married at the end of your taxable year, you are considered married for the entire year. If you are divorced or legally separated on or before the end of your

SPECIAL COMPUTATIONS

your home a household which during the entire year, except for temporary absence, was occupied as the principal place of abode and as a member of such household by (1) any related person other than your child or stepchild (see those listed under "Line 2," paragraph 5 on page 6 of these instructions) for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement, (2) your unmarried child,

ROUNDING OFF TO WHOLE-DOLLAR AMOUNTS

If you wish, the money items on your return and accompanying schedules required by such return may be shown as whole-dollar amounts. This means that you eliminate any amount less than 50 cents, and increase any amount from 50 cents through 99 cents to the next higher dollar.

ATTACHMENTS TO THE RETURN

Attachments may be used in the preparation of your return and supplemental schedules, provided they contain all of the required information and that summarized totals of the items shown in the attachments are entered on the return and schedules. This does not apply to Schedules C-3 and F-1 (self-employment tax) which the Service separates from the returns and transmits to the Social Security Administration for the recording of information in benefit accounts, or to any tax computation portion of a form or schedule.

year, you are considered single for the entire year.

If your wife or husband died during the year, you are considered married for the entire year. Generally a joint return may be filed for the year provided you have not remarried before the end of the year. If an executor or administrator has been appointed, the return should be filed by both you and the executor or administrator. If no executor or administrator has been appointed, you may file the return. The fact that you are filing as a surviving husband or wife should be indicated on the return. If a refund is due, Form 1310, Statement of Claimant to Refund Due on Behalf of Deceased Taxpayer, must accompany the return. You may also be entitled to the benefits of a joint return for the two years following the death of your husband or wife. See page 4.

grandchild, or stepchild, even though such child is not a dependent or (3) your married child, grandchild, or stepchild for whom you are entitled to a deduction for an exemption, unless the deduction arises from a multiple support agreement.

If you qualify under (a) or (b) above, you are entitled to the special tax rate if you pay more than half the cost of maintaining a household (not necessarily your home) which is the

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principal place of abode of your father or mother who qualifies as your dependent.

Head of household rates are on page 9.

Widows and Widowers.—Under certain conditions a taxpayer whose husband (or wife) has died during either of her two preceding taxable years may com-

pute her tax by including only her income, exemptions, and deductions, but otherwise computing the tax as if a joint return had been filed. However, the exemption for the decedent may be claimed only for the year of death.

The conditions are that the taxpayer

(a) must not have remarried, (b) must maintain as her home a household which is the principal place of abode of her child or stepchild for whom she is entitled to a deduction for an exemption, and (c) must have been entitled to file a joint return with her husband (or wife) for the year of death.

HOW TO REPORT YOUR INCOME

All kinds of income in whatever form received are subject to tax with specific exemptions. All income which is not

specifically exempt must be included in your return, even though it may be offset by deductions.

Examples of Income Which Must Be Reported

Wages, salaries, bonuses, commissions, fees, tips, and gratuities.
Dividends.
Interest on bank deposits, bonds, notes.
Interest on U.S. Savings bonds.
Profits from sales or exchanges of real estate, securities, or other property.

Industrial, civil service and other pensions, annuities, endowments.
Rents and royalties from property, patents, copyrights.
Profits from business or profession.
Your share of partnership profits.
Your share of estate or trust income.

Examples of Income Which Should Not Be Reported

Disability retirement payments and other benefits paid by the Veterans Administration.
Dividends on veterans' insurance.

Workmen's compensation, insurance, damages, etc., for injury or sickness.
Interest on State and municipal bonds.
Life insurance proceeds upon death.

Examples of income which must be reported on your income tax return and items that are exempt from tax follow:

Employer supplemental unemployment benefits.
Alimony, separate maintenance or support payments received from (and deductible by) your husband (or wife). For details see Miscellaneous, page 8.

Federal and State Social Security benefits.
Railroad Retirement Act benefits.
Gifts, inheritances, bequests.

INSTRUCTIONS FOR PAGE 1 OF FORM 1040

Line 1.—Wages, Salaries, Etc.—Report the full amount of your wages, salaries, fees, commissions, tips, bonuses, and other payments for your personal services even though taxes and other amounts have been withheld by your employer. All income regardless of where earned must be reported on one Federal tax return.

Payment in Merchandise, etc.—If you are paid in whole or in part in merchandise, services, stock, or other things of value, you must determine the fair market value of such items and include it in your wages.

Meals and Living Quarters.—Employees who, as a matter of choice, receive meals and lodging from their employers, whether or not designated wages, must include in income the fair market value of meals and lodging.

However, if, for the convenience of your employer, your meals are furnished at your place of employment or you are required to accept lodging at your place of employment as a condition of your employment, the value of the meals or lodging is not to be reported.

Two or More Employers.—If more than \$150.00 of Social Security (F.I.C.A.) employee tax was withheld during 1962 *because either you or your wife received wages from more than one employer*, the excess should be claimed as a credit against income tax. Enter any excess of Social Security tax withheld over \$150.00 on line 1, column (b), the "Federal Income Tax Withheld" column, and write "F.I.C.A. tax" in the "Where Employed" column. If a joint return, do not add the Social Security

tax withheld from both husband and wife to figure the excess over \$150.00; compute the credit separately.

Credit for Taxes Paid by Regulated Investment Companies.—If you are entitled to a credit for taxes paid by a regulated investment company on undistributed capital gains, enter the credit on line 1, column (b), and write "Credit from regulated investment company" in the "Where Employed" column. To substantiate the credit claimed attach Copy B of Form 2439 to page 1 of Form 1040 in the same manner as Withholding Statements, Form W-2.

EMPLOYEE BUSINESS EXPENSES

Deductible Expenses.—You may deduct the following expenses from the amounts you are required to report on line 1, page 1, to the extent they are not paid by your employer.

(1) **Travel and transportation.**—You can deduct the costs of bus, taxi, plane, train, etc., fares or the cost of operating an automobile in connection with your duties as an employee.

(2) **Meals and lodging.**—If you are temporarily away on business, at least overnight from the city, town, or other general area which constitutes your principal or regular business location, you can deduct meals and lodging in addition to the travel costs.

(3) **Outside salesmen.**—If you are an "outside salesman," you may also deduct other expenses which are ordinary and necessary in performing your duties, such as business entertainment, stationery, and postage. An "outside salesman" is one who is engaged in full-time solicitation of business for his employer away from the employer's place

IMPORTANT NOTICE

The Revenue Act of 1962 provides stricter rules, starting January 1, 1963, on deductions for travel, entertainment and similar expenses. All taxpayers having such expenses should maintain detailed records that will enable them to report accurately and substantiate these expenses.

of business. It does not include a person whose principal activities consist of service and delivery as, for example, a milk driver-salesman.

If you itemize deductions on page 2 of your return, you may also deduct (under the heading "Other Deductions") business expenses, other than those described above. Examples of such expenses are professional and union dues, and the cost of tools, materials, etc., not paid for by your employer.

Reporting Expenses.—After answering the questions on page 2 of Form 1040, report the expenses and employer payments as follows:

If your employer's payments equaled your business expenses no further entry is required on the form. If the payments exceeded the expenses, the excess must be included in income on line 1, page 1, and identified as "Excess Reimbursements." If the expenses exceeded the payments, the excess expenses may be deducted as explained above. You may use Form 2106 for this purpose.

Additional Information.—If (1) you were required to and did submit an expense voucher or other accounting for your

INSTRUCTIONS FOR PAGE 1 OF FORM 1040—Continued

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expenses to your employer, and (2) you are not claiming a deduction for business expenses, no additional information is required to be submitted with your return. You have made the equivalent of an accounting to your employer if you received an allowance not in excess

of \$20 per diem in lieu of subsistence, or a mileage allowance not in excess of 15 cents per mile.

If you do not meet the two conditions indicated above you must submit the following additional information with your return: (1) The total of all

EXCLUSION FOR "SICK PAY"

rate not to exceed \$100 a week. In cases where these payments exceed a weekly rate of \$100, the exclusion is figured by multiplying the amount received by 100 and dividing the result by the weekly rate of payment.

If your absence is due to sickness, you cannot exclude the payments received for the first 7 calendar days of each absence from work. However, if you were (a) hospitalized on account of sickness for at least one day at any time during the absence from work, or (b) injured, the exclusion applies from the first day of absence.

If you received sick pay and it is included in your gross wages as shown on Form W-2, enter the gross wages on line 1, and enter on line 3 the amount

INCOME OTHER THAN SALARIES AND WAGES, LINES 5, 6, 7, AND 8

The following separate schedules are to be used to report items of other income.

Schedule B.—Dividends, Interest, Pensions, Annuities, Rents, Royalties, and other income or losses not required to be reported elsewhere.

TAX—PAYMENTS AND CREDITS—BALANCE DUE

Tax Due or Refund Under \$1.—In order to facilitate the processing of collections and refunds, balances due of less than \$1 need not be paid, and overpayments of less than \$1 will be refunded only upon separate application to your District Director.

Purchase of U.S. Savings Bonds.—If you are entitled to a refund, you may apply it to the purchase of Series E United States Savings Bonds. If you check the appropriate box on line 19 of page 1, you will be issued as many bonds as your refund will buy in multiples of \$18.75 for each \$25 face value bond, providing it does not leave a balance of less than \$1 to be paid by check. For example, if your refund is \$40 you will receive a \$50 face value bond and a check for \$2.50. Bonds will be issued in the name used in filing your return. If you file a joint return the bonds will be issued only to husband and wife as co-owners.

Declarations of Estimated Tax.—For many taxpayers the withholding tax on wages is not sufficient to keep them paid up on their income tax. In general, the law requires every citizen or resident of the United States to file a Declaration of Estimated Income Tax, Form 1040-ES, and to make quarterly payments in advance of filing the annual income tax return if his total expected tax exceeds his withholding (if any) by \$40 or more.

amounts received from or charged to your employer for business expenses,

(2) The amount of your business expenses broken down into broad categories, and

(3) The number of days away from home on business.

of such wages to be excluded. In addition, attach Form 2440 or a statement showing your computation, and indicating the period or periods of absence, nature of sickness or injury, and whether hospitalized.

Amounts received by an employee for a period of absence from work on account of pregnancy are not excludable as sick pay unless a written statement is furnished by a physician that the employee should remain at home because of substantial danger of miscarriage. However, a woman is considered to be "sick" for tax purposes from the beginning of labor and continues as long as she is absent from work on account of being physically incapacitated as a result of childbirth or a miscarriage.

Schedule C.—Profit (or Loss) From Business or Profession.

Schedule D.—Gains and Losses From Sales or Exchanges of Property.

Schedule F.—Schedule of Farm Income and Expenses.

OR REFUND

Farmers and fishermen may postpone filing their 1963 declarations until January 15, 1964. A declaration must be filed if you:

(a) can reasonably expect gross income exceeding—

(1) \$10,000 for a head of a household or a widow or widower entitled to the special tax rates;

(2) \$5,000 for other single individuals;

(3) \$5,000 for a married individual not entitled to file a joint declaration;

(4) \$5,000 for a married individual entitled to file a joint declaration, and the combined income of both husband and wife can reasonably be expected to exceed \$10,000; OR

(b) can reasonably expect to receive more than \$200 from sources other than wages subject to withholding.

Additional Charge for Underpayment of Estimated Tax.—Estimate your tax carefully. Avoid the difficulties of paying a large balance with your return.

Furthermore, there is an additional charge imposed by law for underpayment of any installment of estimated tax. Details of this additional charge, and exceptions to it, are printed on Form 1040-ES and Form 2210. If you had an underpayment and believe one of the exceptions applies, attach a statement or Form 2210 to your return.

Line 3.—You may exclude from income amounts received under a wage continuation plan for the period during which you were absent from work on account of personal injuries or sickness. If both you and your employer contribute to the plan, any benefits attributable to your own contributions are excludable without limit, but there are certain limitations on the exclusion of the benefits attributable to your employer's contributions. In the case of such a contributory plan, it will be necessary for you to know the portion of any benefits attributable to your contributions and the portion attributable to your employer's contributions.

The employer-provided wage continuation payments can be excluded at a

Income other than from salaries and wages with one exception is to be reported by means of separate schedules.

The exception is that if your only other income is from interest, the use of Schedule B is optional.

Figuring Your Tax

Line 10.—The Tax Table is provided by law and saves you the trouble of itemizing deductions and computing your tax. The table allows for an exemption of \$600 for each person claimed as a dependent, and charitable contributions, interest, taxes, etc., approximating 10 percent of your income.

Line 11.—The tax rate schedules on page 9 are to be used to figure your tax. Be sure to use the right schedule. See pages 3 and 4 for special computations.

Line 15.—Payments and Credits.—There are credits and payments that you may use to reduce your tax. They are:

a. Income Tax Withheld which is reflected on the Forms W-2 which you receive from your employer.

b. Estimated tax credits and payments for 1962.

c. Dividends received credit.—Part VII of separate Schedule B.

d. Retirement income credit.—Part VIII separate Schedule B.

e. Investment credit from Form 3468.

f. Other credits.—If you itemize deductions on page 2 of the return you may receive credit for foreign income taxes (Form 1116), credit for partially tax-exempt interest, and tax paid at source on tax-free covenant bonds.

SCHEDULE A—Exemptions

HOW TO CLAIM YOUR EXEMPTIONS

You Are Allowed a Deduction of \$600 for Each Exemption for Which You Qualify as Explained Below

LINE 1.—EXEMPTIONS FOR YOU AND WIFE

For You.—You, as the taxpayer, are always entitled to at least one exemption. If, at the end of your taxable year, you were either blind or 65 or over, you get two exemptions. If you were both blind and 65 or over, you get three exemptions. Be sure to check the appropriate boxes. Age and blindness are determined as of December 31, 1962. Your age is determined on the day before your actual birthday and, thus, if your 65th birthday was on January 1, 1963, you get the additional exemption for age on your return for 1962.

For Your Wife.—An exemption is allowed for your wife (or husband) if you and she are filing a joint return. If you file a separate return, you may claim her exemptions only if she had no income and did not receive more than half her support from another taxpayer. You are not entitled to an exemption for your wife on your return if she files a separate return for any reason (for example, to obtain a refund of tax withheld where her income is less than \$600). Otherwise, your wife's exemptions are like your own—one, if she was neither blind nor 65 or over; two, if she was either blind or 65 or over; three, if she was both blind and 65 or over.

In Case of Death.—If your wife or husband died during 1962, the number of her or his exemptions is determined as of the date of death.

Proof of Blindness.—If totally blind, a statement to that effect must be attached to the return. If partially blind, attach a statement from a qualified physician or a registered optometrist that (1) central visual acuity did not exceed 20/200 in the better eye with correcting lenses, or (2) that the widest diameter of the visual field subtends an angle no greater than 20°.

LINE 2.—EXEMPTIONS FOR YOUR CHILDREN AND OTHER DEPENDENTS

Each child, stepchild and other dependent claimed must meet all of the following tests:

1. Income.—Received less than \$600 income (if the child was under 19 or was a student, this limitation does not apply), and

2. Support.—Received more than half of his or her support from you (or from husband or wife if a joint return is filed), (see definition below of support), and

3. Married Dependents.—Did not file a joint return with her husband (or his wife), and

4. Nationality.—Was either a citizen or resident of the United States or a resident of Canada, Mexico, the Republic of Panama or the Canal Zone; or was an alien child adopted by and living with a United States citizen abroad.

5. Relationship.—EITHER (1) for your entire taxable year had your home as his principal place of abode and was a member of your household; OR (2) was related to you (or to husband or wife if a joint return is filed) in one of the following ways:

Child*	Stepbrother	Son-in-law
Stepchild	Stepsister	Daughter-in-law
Mother	Stepmother	The following if related by blood:
Father	Stepfather	
Grandparent	Mother-in-law	Uncle
Brother	Father-in-law	Aunt
Sister	Brother-in-law	Nephew
Grandchild	Sister-in-law	Niece

*Includes a child who is a member of your household if placed with you by an authorized placement agency for legal adoption.

Definition of Support.—Support includes food, shelter, clothing, medical and dental care, education, and the like. Generally, the amount of an item of support will be the amount of expense incurred by the one furnishing such item. If the item of support furnished by an individual is in the form of property or lodging, it will be necessary to measure the amount of such item of support in terms of its fair market value. In computing the amount of support include amounts contributed by the dependent for his own support and also amounts ordinarily excludable from income (for example, social security benefits).

In figuring whether you provide more than half of the support of a student, you may disregard amounts received by him as scholarships.

Definition of Student.—The law defines a student as an individual who, during each of 5 calendar months dur-

ing the year, is (a) a full-time student at an educational institution or (b) pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State, or a political subdivision of a State.

Returns for Children under 19 and Students.—If your dependent child is under 19 or is a student and has income of \$600 or over, he must file an income tax return, report the income, and claim his exemption. If you provide over half of your child's support and meet the other qualifications for claiming a dependent, you may also claim the exemption on your return.

Birth or Death of Dependent.—You can claim a full \$600 exemption for a dependent who was born or died during the year if the tests for claiming an exemption for such dependent are met for the part of the year during which he was alive.

Exemptions for Individuals Supported by More Than One Taxpayer.—If several persons contributed toward the support of an individual during the taxable year, but none contributed over half of the support, they may designate one of their number to claim the exemption if:

(a) They as a group have provided over half of the support of the individual; and

(b) Each of them, had he contributed over half of the support, would have been entitled to claim the individual as a dependent; and

(c) The person claiming the exemption for the individual contributed over 10 percent of the support; and

(d) Each other person in the group who contributed over 10 percent of the individual's support makes a declaration that he will not claim the individual as a dependent for the year. The declarations must be filed with the return of the person claiming the exemption. Form 2120, Multiple Support Declaration, is available at any Internal Revenue Service office.

INSTRUCTIONS FOR PAGE 2 OF FORM 1040—Continued

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ITEMIZED DEDUCTIONS—If you do not use Tax Table or Standard Deduction**CONTRIBUTIONS**

If you itemize deductions, you can deduct gifts to religious, charitable, educational, scientific, or literary organizations, and organizations for the prevention of cruelty to children and animals, unless the organization is operated for personal profit, or conducts propaganda or otherwise attempts to influence legislation. You can deduct gifts to fraternal organizations if they are to be used for charitable, religious, etc., purposes. You can also deduct gifts to veterans' organizations, or to a governmental agency which will use the gifts for public purposes including civil defense. Civil defense volunteers may deduct unreimbursed expenses paid for gasoline and other expenses of participation in official civil defense activities.

A contribution may be made in money or property (not services). If in property, you must submit a statement containing a description of the property, the cost or other basis, date of acquisition and method of valuation.

For the contribution to be deductible, the recipient of the contribution must have been organized or created in the United States or its possessions, or under our law. The law does not allow deductions for gifts to individuals, or to other types of organizations, however worthy.

In general, the deduction for contributions may not exceed 20 percent of your income, line 9, page 1. However, you may increase this limitation to 30 percent if the extra 10 percent consists of contributions made to churches, a convention or association of churches, tax-exempt educational institutions, tax-exempt hospitals, certain medical research organizations, or certain college or university endowment associations. Attach a schedule showing this computation.

While you can deduct gifts to the kind of organizations listed below, you cannot deduct other payments to them, for which you receive personal benefits.

If you support a student in your home under a written agreement with a charitable or educational institution, you may be entitled to deduct as a contribution a part or all of the amounts you expend to maintain such a student. Consult the nearest Internal Revenue Service office for details.

You CAN Deduct Gifts To:

Churches, including assessments
Salvation Army, Red Cross
United Funds and Community Chests
Nonprofit schools and hospitals
Veterans' organizations
Boy Scouts, Girl Scouts, and other similar organizations
Nonprofit organizations primarily engaged

in conducting research or education for the alleviation and cure of diseases such as tuberculosis, cancer, multiple sclerosis, muscular dystrophy, cerebral palsy, poliomyelitis, diabetes, cystic fibrosis, diseases of the heart, etc.

You CANNOT Deduct Gifts To:

Relatives, friends, other individuals
Political organizations or candidates
Social clubs
Labor unions
Chambers of commerce
Propaganda organizations

INTEREST

If you itemize deductions, you can deduct interest you paid on your personal debts, such as bank loans or home mortgages. Interest paid on business debts should be reported in the separate schedule in which your business income is reported. Do not deduct interest paid on money borrowed to buy tax-exempt securities or single-premium life insurance. Interest paid on behalf of another person is not deductible unless you were legally liable to pay it. In figuring the interest paid on a mortgage on your home or on an installment contract for goods for your personal use, eliminate such items as carrying charges and insurance, which are not deductible, and taxes which may be deductible but which should be itemized separately.

If interest charges are not stated separately on installment purchases of personal property (such as automobiles, televisions, etc.), you may deduct an amount equal to 6 percent of the average unpaid monthly balance.

You CAN Deduct Interest On:

Your personal note to a bank or an individual
A mortgage on your home
A life insurance loan, if you pay the interest in cash
Delinquent taxes

You CANNOT Deduct Interest On:

Indebtedness of another person, when you are not legally liable for payment of the interest
A gambling debt or other nonenforceable obligation
A life insurance loan, if interest is added to the loan and you report on the cash basis

TAXES

If you itemize deductions, you can deduct most non-Federal taxes paid by you. You can deduct state or local retail sales taxes if under the laws of the state they are imposed directly upon the consumer, or if they are imposed on the retailer (or wholesaler in case of gasoline taxes) and the amount of the tax is separately stated by the retailer. In general, you cannot deduct taxes assessed for pavements or other local improvements, including front-foot benefits, which tend to increase the value of your property. Consult your Internal Revenue Service office for circumstances under which local improvement taxes may be deducted.

Do not deduct on page 2 any non-business Federal taxes, or any taxes paid in connection with a business or profession which are deductible in Part IV of Schedule B, or Schedule C or F.

You CAN Deduct:

Personal property taxes
Real estate taxes
State income taxes
State or local retail sales taxes
Auto license fees
State capitation or poll taxes
State gasoline taxes

You CANNOT Deduct:

Any Federal excise taxes on your personal expenditures, such as taxes on theater admissions, furs, jewelry, cosmetics, transportation, telephone, gasoline, etc.
Federal social security taxes
Hunting licenses, dog licenses
Auto inspection fees
Water taxes
Taxes paid by you for another person

MEDICAL AND DENTAL EXPENSES

If you itemize deductions, you can deduct, within the limits described below, the amount you paid during the year (not compensated by hospital, health or accident insurance) for medical or dental expenses for yourself, your wife, or any dependent who received over half of his support from you whether or not the dependent had \$600 or more income. List on the attachment the name and amount paid to each person or institution.

You can deduct amounts paid for the prevention, cure, correction, or treatment of a physical or mental defect or illness. If you pay someone for both nursing and domestic duties, you can deduct only the nursing cost.

You can deduct amounts paid for transportation primarily for and essential to medical care, but not for any other travel expense even if it benefits your health. Meals and lodging while you are away from home receiving medical treatment may not be treated as medical expense unless they are part of a hospital bill or are included in the cost of care in a similar institution.

Subject to the Limitations Set Forth Below, You CAN Deduct as Medical Expenses Payments To or For:

Physicians, dentists, nurses, and hospitals
Drugs or medicines
Transportation necessary to get medical care
Eyeglasses, artificial teeth, medical or surgical appliances, braces, etc.
X-ray examinations or treatment
Premiums on hospital or medical insurance

You CANNOT Deduct Payments For:

Funeral expenses and cemetery plot
Illegal operations or drugs
Travel ordered or suggested by your doctor for rest or change
Premiums on life insurance
Cosmetics

FIGURING THE DEDUCTION**(A) General Rule:**

(1) *Medical and dental expenses.*—You can deduct that portion of your medical and dental expenses which exceed 3 percent of line 9, page 1, of Form 1040 and which were paid for: (a) the taxpayer, wife, dependent parent(s), all of whom were under 65 years of age, and (b) all other dependents regardless of age.

(2) *Medicine and drugs.*—The total amount paid for medicine and drugs for the persons listed above must be reduced by 1 percent of line 9, page 1, Form 1040, regardless of age.

(B) Special Rule For Certain Persons 65 or over:

The 3 percent reduction does not apply to medical and dental expenses paid by a taxpayer or his wife for:

(a) Himself and his wife if EITHER is 65 years of age or over;

(b) A dependent who is 65 or over and who is the mother or father of the taxpayer or his wife.

If you wish, you may obtain Form 2948 from any Internal Revenue Service office to assist you.

Limitations.—The deduction for medical and dental expenses may not exceed \$5,000 multiplied by the number of exemptions claimed on the return (other than the exemptions for age and blindness). In addition, there is a maximum limitation as follows:

(a) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax computation;

(b) \$10,000 if the taxpayer is married but files a separate return; or

(c) \$20,000 if the taxpayer files a joint return, or is a head of household or a widow or widower entitled to the special tax computation.

(d) If either you or your wife are disabled and 65 or over, you may qualify for an increased maximum limitation. Consult the nearest Internal Revenue Service office for further information.

OTHER DEDUCTIONS

Expenses for the Care of Children and Certain Other Dependents.—If deductions are itemized, a woman or a widower (including men who are divorced or legally separated under a decree and who have not remarried) may deduct expenses paid, not to exceed a total of \$600, for the care of:

(a) dependent children under 12 years of age; or

(b) dependent persons (excluding husband or wife) physically or mentally incapable of caring for themselves, if such care is to enable the taxpayer to be gainfully employed or to actively seek gainful employment.

Do not deduct any child care payments to a person for whom you claim an exemption.

In the case of a woman who is married, the deduction is allowed only (a) if she files a joint return with her husband; and (b) the deduction is reduced by the amount (if any) by which their combined income, line 9, page 1, exceeds \$4,500. If the husband is incapable of self-support because he is mentally or physically defective, these two limitations do not apply.

If the person who receives the payment performs duties not related to dependent care, only that part of the payment which is for the dependent's care may be deducted.

If you claim this deduction, attach a detailed statement showing the amounts expended and the person or persons to whom they were paid. If you wish, you may obtain Form 2441 from any Internal Revenue Service office.

Casualty Losses and Thefts.—If you itemize deductions, you can deduct a net loss resulting from the destruction of your property in a fire, storm, automobile accident, shipwreck, or other losses caused by natural forces. Damage to your car by collision or accident can be deducted if due merely to faulty driving but cannot be deducted if due to your willful act or negligence. You can also deduct losses due to theft, but not losses due to mislaying or losing articles.

The amount of loss to be deducted is measured by the fair market value of the property just before the casualty less its fair market value immediately after the casualty (but not more than the cost or other adjusted basis of the property), reduced by any insurance or compensation received. Attach an explanation.

You CAN Deduct Losses On:

Property such as your home, clothing, or automobile destroyed or damaged by fire. Property, including cash, which is stolen from you.

Loss or damage of property by flood, lightning, storm, explosion, or freezing.

You CANNOT Deduct Losses On:

Personal injury to yourself or another person. Accidental loss by you of cash or other personal property.

Property lost in storage or in transit. Damage by rust or gradual erosion. Animals or plants damaged or destroyed by disease.

Expenses for Education.—Expenses for education may be deducted if the education was undertaken primarily for the purpose of:

(a) Maintaining or improving skills required in your employment or other trade or business, or

(b) Meeting the express requirements of your employer, or the requirements of applicable law or regulations, imposed as a condition to the retention

of your salary, status, or employment.

Expenses incurred for the purpose of obtaining a new position, a substantial advancement in position, or for personal purposes are not deductible. The expenses incurred in preparing for a trade or business or a specialty are personal expenses and are not deductible.

The rules for reporting deductible education expenses are the same as those shown on page 4 for the reporting of "Employee Business Expenses." If you are required therein to attach a statement to your return explaining the nature of the expenses, also include a description of the relationship of the education to your employment or trade or business. If the education was required by your employer, a statement from him would be helpful.

Miscellaneous.—If you itemize deductions, you can deduct several other types of expenses under "Other Deductions."

If you work for wages or a salary, you can deduct your ordinary and necessary employee business expenses which have not been claimed on page 1.

You can deduct all ordinary and necessary expenses connected with the production or collection of income, or for the management or protection of property held for the production of income.

If you are divorced or legally separated and are making periodic payments of alimony or separate maintenance under a court decree, you can deduct these amounts. Periodic payments made under either (a) a written separation agreement entered into after August 16, 1954, or (b) a decree for support entered after March 1, 1954, are also deductible. Such payments must be included in the wife's income. You cannot deduct any voluntary payments not under a court order or a written separation agreement, lump-sum settlements, or specific maintenance payments for support of minor children.

You may deduct gambling losses only to the extent of gambling winnings.

If you are a tenant-stockholder in a cooperative housing corporation, you can deduct your share of its payments for interest and real estate taxes. In addition, if this property is used in a trade or business or for the production of income, you may depreciate a portion of the basis of your stock in such corporation. For details contact any Internal Revenue Service office.

You CAN Deduct Cost Of:

Safety equipment
Dues to unions or professional societies
Entertaining customers
Tools and supplies

Fees to employment agencies

You CANNOT Deduct Cost Of:

Travel to and from work
Entertaining friends
Bribes and illegal payments

TAX RATE SCHEDULE

If you do not use the Tax Table on page 10, then figure your tax on the amount on line 11d, page 1 of your return, by using the appropriate tax rate schedule on this page.

Schedule I. (A) SINGLE TAXPAYERS who do not qualify for rates in Schedules II and III, and (B) married persons filing separate returns.

If the amount on

line 11d, page 1, is: Enter on line 12, page 1:

Not over \$2,000..... 20% of the amount on line 11d.

Over—	But not over—	of excess over—
\$2,000	— \$4,000.....	\$100, plus 22% — \$2,000
\$4,000	— \$6,000.....	\$840, plus 26% — \$4,000
\$6,000	— \$8,000.....	\$1,360, plus 30% — \$6,000
\$8,000	— \$10,000....	\$1,960, plus 34% — \$8,000
\$10,000	— \$12,000....	\$2,640, plus 38% — \$10,000
\$12,000	— \$14,000....	\$3,400, plus 43% — \$12,000
\$14,000	— \$16,000....	\$4,260, plus 47% — \$14,000
\$16,000	— \$18,000....	\$5,200, plus 50% — \$16,000
\$18,000	— \$20,000....	\$6,200, plus 53% — \$18,000
\$20,000	— \$22,000....	\$7,260, plus 56% — \$20,000
\$22,000	— \$26,000....	\$8,380, plus 59% — \$22,000

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—	of excess over—
\$26,000	— \$32,000....	\$10,740, plus 62% — \$26,000
\$32,000	— \$38,000....	\$14,460, plus 65% — \$32,000
\$38,000	— \$44,000....	\$18,360, plus 69% — \$38,000
\$44,000	— \$50,000....	\$22,500, plus 72% — \$44,000
\$50,000	— \$60,000....	\$26,820, plus 75% — \$50,000
\$60,000	— \$70,000....	\$31,320, plus 78% — \$60,000
\$70,000	— \$80,000....	\$42,120, plus 81% — \$70,000
\$80,000	— \$90,000....	\$50,220, plus 84% — \$80,000
\$90,000	— \$100,000...	\$58,620, plus 87% — \$90,000
\$100,000	— \$150,000...	\$67,320, plus 89% — \$100,000
\$150,000	— \$200,000...	\$111,820, plus 90% — \$150,000
\$200,000	\$156,820, plus 91% — \$200,000

Schedule II. (A) MARRIED TAXPAYERS filing joint returns, and (B) certain widows and widowers (See page 4 of these instructions).

If the amount on

line 11d, page 1, is: Enter on line 12, page 1:

Not over \$4,000..... 20% of the amount on line 11d.

Over—	But not over—	of excess over—
\$4,000	— \$8,000.....	\$800, plus 22% — \$4,000
\$8,000	— \$12,000....	\$1,680, plus 26% — \$8,000
\$12,000	— \$16,000....	\$2,720, plus 30% — \$12,000
\$16,000	— \$20,000....	\$3,920, plus 34% — \$16,000
\$20,000	— \$24,000....	\$5,280, plus 38% — \$20,000
\$24,000	— \$28,000....	\$6,800, plus 43% — \$24,000
\$28,000	— \$32,000....	\$8,520, plus 47% — \$28,000
\$32,000	— \$36,000....	\$10,400, plus 50% — \$32,000
\$36,000	— \$40,000....	\$12,400, plus 53% — \$36,000
\$40,000	— \$44,000....	\$14,520, plus 56% — \$40,000
\$44,000	— \$52,000....	\$16,760, plus 59% — \$44,000

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—	of excess over—
\$52,000	— \$64,000....	\$21,480, plus 62% — \$52,000
\$64,000	— \$76,000....	\$28,920, plus 65% — \$64,000
\$76,000	— \$88,000....	\$36,720, plus 69% — \$76,000
\$88,000	— \$100,000...	\$45,000, plus 72% — \$88,000
\$100,000	— \$120,000...	\$53,640, plus 75% — \$100,000
\$120,000	— \$140,000...	\$68,640, plus 78% — \$120,000
\$140,000	— \$160,000...	\$84,240, plus 81% — \$140,000
\$160,000	— \$180,000...	\$100,440, plus 84% — \$160,000
\$180,000	— \$200,000...	\$117,240, plus 87% — \$180,000
\$200,000	— \$300,000...	\$134,640, plus 89% — \$200,000
\$300,000	— \$400,000...	\$223,640, plus 90% — \$300,000
\$400,000	\$313,640, plus 91% — \$400,000

Schedule III. Unmarried (or legally separated) taxpayers who qualify as **HEAD OF HOUSEHOLD** (See page 3 of these instructions).

If the amount on

line 11d, page 1, is: Enter on line 12, page 1:

Not over \$2,000..... 20% of the amount on line 11d.

Over—	But not over—	of excess over—
\$2,000	— \$4,000.....	\$400, plus 21% — \$2,000
\$4,000	— \$6,000.....	\$820, plus 24% — \$4,000
\$6,000	— \$8,000.....	\$1,300, plus 26% — \$6,000
\$8,000	— \$10,000....	\$1,820, plus 30% — \$8,000
\$10,000	— \$12,000....	\$2,420, plus 32% — \$10,000
\$12,000	— \$14,000....	\$3,060, plus 36% — \$12,000
\$14,000	— \$16,000....	\$3,780, plus 39% — \$14,000
\$16,000	— \$18,000....	\$4,560, plus 42% — \$16,000
\$18,000	— \$20,000....	\$5,400, plus 43% — \$18,000
\$20,000	— \$22,000....	\$6,260, plus 47% — \$20,000
\$22,000	— \$24,000....	\$7,200, plus 49% — \$22,000
\$24,000	— \$28,000....	\$8,180, plus 52% — \$24,000

If the amount on

line 11d, page 1, is:

Enter on line 12, page 1:

Over—	But not over—	of excess over—
\$28,000	— \$32,000....	\$10,260, plus 54% — \$28,000
\$32,000	— \$38,000....	\$12,420, plus 58% — \$32,000
\$38,000	— \$44,000....	\$15,900, plus 62% — \$38,000
\$44,000	— \$50,000....	\$19,620, plus 66% — \$44,000
\$50,000	— \$60,000....	\$23,580, plus 68% — \$50,000
\$60,000	— \$70,000....	\$30,380, plus 71% — \$60,000
\$70,000	— \$80,000....	\$37,480, plus 74% — \$70,000
\$80,000	— \$90,000....	\$44,880, plus 76% — \$80,000
\$90,000	— \$100,000...	\$52,480, plus 80% — \$90,000
\$100,000	— \$150,000...	\$60,480, plus 83% — \$100,000
\$150,000	— \$200,000...	\$101,980, plus 87% — \$150,000
\$200,000	— \$300,000...	\$145,480, plus 90% — \$200,000
\$300,000	\$235,480, plus 91% — \$300,000

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TAX TABLE

FOR PERSONS WITH INCOMES UNDER \$5,000 WHO DO NOT ITEMIZE ON PAGE 2 OF FORM 1040

Read down the income columns below until you find the line covering the total income you entered on line 9, page 1, Form 1040. Then read across to the appropriate column headed by the number corresponding to the number of exemptions claimed on line 3, Sch. A, page 2. Enter the tax you find there on line 12, page 1.

If total income on line 9, page 1, is—					And the number of exemptions claimed on line 3, Sch. A, p. 2, is—					If total income on line 9, page 1, is—					And the number of exemptions claimed on line 3, Sch. A, page 2, is—									
At least	But less than	1	2	3	If 4 or more there is no tax	At least	But less than	1		2		3				4	5	6	7	If 8 or more there is no tax				
								And you are—		And you are—		And you are—												
								Single or a married person filing separately	An un-married head of a household	Single or a married person filing separately	An un-married head of a household	A (*) married couple filing jointly	Single or a married person filing separately	An un-married head of a household	A (*) married couple filing jointly									
Your tax is—						Your tax is—																		
\$0	\$675	\$0	\$0	\$0		\$2,325	\$2,350	\$301	\$301	\$181	\$181	\$181	\$61	\$61	\$61	\$0	\$0	\$0	\$0					
675	700	4	0	0		2,350	2,375	305	305	185	185	185	65	65	65	0	0	0	0					
700	725	8	0	0		2,375	2,400	310	310	190	190	190	70	70	70	0	0	0	0					
725	750	13	0	0		2,400	2,425	314	314	194	194	194	74	74	74	0	0	0	0					
750	775	17	0	0		2,425	2,450	319	319	199	199	199	79	79	79	0	0	0	0					
775	800	22	0	0		2,450	2,475	323	323	203	203	203	83	83	83	0	0	0	0					
800	825	26	0	0		2,475	2,500	328	328	208	208	208	88	88	88	0	0	0	0					
825	850	31	0	0		2,500	2,525	332	332	212	212	212	92	92	92	0	0	0	0					
850	875	35	0	0		2,525	2,550	337	337	217	217	217	97	97	97	0	0	0	0					
875	900	40	0	0		2,550	2,575	341	341	221	221	221	101	101	101	0	0	0	0					
900	925	44	0	0		2,575	2,600	346	346	226	226	226	106	106	106	0	0	0	0					
925	950	49	0	0		2,600	2,625	350	350	230	230	230	110	110	110	0	0	0	0					
950	975	53	0	0		2,625	2,650	355	355	235	235	235	115	115	115	0	0	0	0					
975	1,000	58	0	0		2,650	2,675	359	359	239	239	239	119	119	119	0	0	0	0					
1,000	1,025	62	0	0		2,675	2,700	364	364	244	244	244	124	124	124	4	0	0	0					
1,025	1,050	67	0	0		2,700	2,725	368	368	248	248	248	128	128	128	8	0	0	0					
1,050	1,075	71	0	0		2,725	2,750	373	373	253	253	253	133	133	133	13	0	0	0					
1,075	1,100	76	0	0		2,750	2,775	377	377	257	257	257	137	137	137	17	0	0	0					
1,100	1,125	80	0	0		2,775	2,800	382	382	262	262	262	142	142	142	22	0	0	0					
1,125	1,150	85	0	0		2,800	2,825	386	386	266	266	266	146	146	146	26	0	0	0					
1,150	1,175	89	0	0		2,825	2,850	391	391	271	271	271	151	151	151	31	0	0	0					
1,175	1,200	94	0	0		2,850	2,875	395	395	275	275	275	155	155	155	35	0	0	0					
1,200	1,225	98	0	0		2,875	2,900	400	400	280	280	280	160	160	160	40	0	0	0					
1,225	1,250	103	0	0		2,900	2,925	405	404	284	284	284	164	164	164	44	0	0	0					
1,250	1,275	107	0	0		2,925	2,950	410	409	289	289	289	169	169	169	49	0	0	0					
1,275	1,300	112	0	0		2,950	2,975	415	414	293	293	293	173	173	173	53	0	0	0					
1,300	1,325	116	0	0		2,975	3,000	420	419	298	298	298	178	178	178	58	0	0	0					
1,325	1,350	121	1	0		3,000	3,050	427	426	305	305	305	185	185	185	65	0	0	0					
1,350	1,375	125	5	0		3,050	3,100	437	435	314	314	314	194	194	194	74	0	0	0					
1,375	1,400	130	10	0		3,100	3,150	447	445	323	323	323	203	203	203	83	0	0	0					
1,400	1,425	134	14	0		3,150	3,200	457	454	332	332	332	212	212	212	92	0	0	0					
1,425	1,450	139	19	0		3,200	3,250	467	464	341	341	341	221	221	221	101	0	0	0					
1,450	1,475	143	23	0		3,250	3,300	476	473	350	350	350	230	230	230	110	0	0	0					
1,475	1,500	148	28	0		3,300	3,350	486	482	359	359	359	239	239	239	119	0	0	0					
1,500	1,525	152	32	0		3,350	3,400	496	492	368	368	368	248	248	248	128	8	0	0					
1,525	1,550	157	37	0		3,400	3,450	506	501	377	377	377	257	257	257	137	17	0	0					
1,550	1,575	161	41	0		3,450	3,500	516	511	386	386	386	266	266	266	146	26	0	0					
1,575	1,600	166	46	0		3,500	3,550	526	520	395	395	395	275	275	275	155	35	0	0					
1,600	1,625	170	50	0		3,550	3,600	536	530	404	404	404	284	284	284	164	44	0	0					
1,625	1,650	175	55	0		3,600	3,650	546	539	414	413	413	293	293	293	173	53	0	0					
1,650	1,675	179	59	0		3,650	3,700	556	549	424	423	422	302	302	302	182	62	0	0					
1,675	1,700	184	64	0		3,700	3,750	566	558	434	432	431	311	311	311	191	71	0	0					
1,700	1,725	188	68	0		3,750	3,800	575	567	443	441	440	320	320	320	200	80	0	0					
1,725	1,750	193	73	0		3,800	3,850	585	577	453	451	449	329	329	329	209	89	0	0					
1,750	1,775	197	77	0		3,850	3,900	595	586	463	460	458	338	338	338	218	98	0	0					
1,775	1,800	202	82	0		3,900	3,950	605	596	473	470	467	347	347	347	227	107	0	0					
1,800	1,825	206	86	0		3,950	4,000	615	605	483	479	476	356	356	356	236	116	0	0					
1,825	1,850	211	91	0		4,000	4,050	625	615	493	489	485	365	365	365	245	125	5	0					
1,850	1,875	215	95	0		4,050	4,100	635	624	503	498	494	374	374	374	254	134	14	0					
1,875	1,900	220	100	0		4,100	4,150	645	634	513	508	503	383	383	383	263	143	23	0					
1,900	1,925	224	104	0		4,150	4,200	655	643	523	517	512	392	392	392	272	152	32	0					
1,925	1,950	229	109	0		4,200	4,250	665	653	533	527	521	401	401	401	281	161	41	0					
1,950	1,975	233	113	0		4,250	4,300	674	662	542	536	530	410	410	410	290	170	50	0					
1,975	2,000	238	118	0		4,300	4,350	684	671	552	545	539	420	419	419	299	179	59	0					
2,000	2,025	242	122	2		4,350	4,400	694	681	562	555	548	430	429	428	308	188	68	0					
2,025	2,050	247	127	7		4,400	4,450	704	690	572	564	557	440	438	437	317	197	77	0					
2,050	2,075	251	131	11		4,450	4,500	714	700	582	574	566	450	448	446	326	206	86	0					
2,075	2,100	256	136	16		4,500	4,550	724	709	592	583	575	460	457	455	335	215	95	0					
2,100	2,125	260	140	20		4,550	4,600	734	719	602	593	584	470	467	464	344	224	104	0					
2,125	2,150	265	145	25		4,600	4,650	744	728	612	602	593	480	476	473	353	233	113	0					
2,150	2,175	269	149	29		4,650	4,700	754	738	622	612	602	490	486	482	362	242	122	2					
2,175	2,200	274	154	34		4,700	4,750	764	747	632	621	611	500	495	491	371	251	131	11					
2,200	2,225	278	158	38		4,750	4,800	773	756	641	630	620	509	504	500	380	260	140	20					
2,225	2,250	283	163	43		4,800	4,850	783	766	651	640	629	519	514	509	389	269	149	29					
2,250	2,275	287	167	47		4,850	4,900	793	775	661	649	638	529	523	518	398	278	158	38					
2,275	2,300	292	172	52		4,900	4,950	803	785	671	659	647	539	533	527	407	287	167	47					
2,300	2,325	296	176	56		4,950	5,000	813	794	681	668	656	549	542	536	416	296	176	56					

*This column may also be used by a widow or widower with dependent child who meets certain qualifications which are explained on page 4 of these instructions.

INSTRUCTIONS FOR SCHEDULE B (Form 1040)

**DIVIDENDS
INTEREST
RENTS**

**ROYALTIES
PENSIONS
PARTNERSHIPS**

**ESTATES
TRUSTS
MISCELLANEOUS**

Part I—DIVIDENDS

If you own stock, the payments you receive out of the company's earnings and profits are dividends and must be reported in your tax return. Usually dividends are paid in cash, but if paid in merchandise or other property, they are taxable at their fair market value.

In some cases payers, especially mutual funds and investment club partnerships, distribute both an ordinary dividend and a capital gain at the same time; the check or notice will usually show them separately. You must report the dividend income portion in Part I of this Schedule, and the capital gain portion on line 7, Part I of Schedule D (Form 1040).

There are special rules applicable to stock dividends, partial liquidations, stock rights, and redemptions; call your Internal Revenue Service office for more complete information.

You may exclude from your income \$50 of dividends received from qualifying domestic corporations.

If a joint return is filed and both husband and wife have dividend income, each one may exclude \$50 of dividends received from qualifying corporations, but one may not use any portion of the \$50 exclusion not used by the other. For example, if the husband had \$300 in dividends, and the wife had \$20, only \$70 may be excluded on a joint return.

Use Part I to list your dividends including dividends you receive as a member of a partnership or as a beneficiary of an estate or trust, and to show the amount of the exclusion to which you are entitled. Dividends from mutual insurance companies which are a reduction of premiums are not to be included. So-called "dividends" paid on deposits or withdrawable accounts by the following corporations are considered interest and should be reported as interest in Part II:

Mutual savings banks, cooperative banks, savings and loan associations, and credit unions.

Taxable dividends from the following corporations, which do not qualify for the dividends received exclusion and the dividends received credit, should be reported on line 5 of Part I:

- (a) foreign corporations.
- (b) so-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.
- (c) regulated investment companies except to the extent designated by the company to be taken into account as a dividend for these purposes.
- (d) real estate investment trusts.
- (e) China Trade Act corporations.
- (f) corporations deriving 80 percent or more of their income from U.S. possessions and 50 percent or more of their income from the active conduct of a business therein.

See page B-4 for an explanation of the dividends received credit.

Part II—INTEREST

You must include in your return any interest you received or which was credited to your account (whether entered in your passbook or not) and can be withdrawn by you. All interest on bonds, debentures, notes, savings accounts, or loans is taxable, except for certain governmental issues. Interest which is fully exempt from tax is (a) interest from State and municipal bonds and securities and (b) interest on any \$5,000 principal value of Treasury bonds issued before March 1, 1941.

If you own United States Savings or War bonds, the gradual increase in value of each bond is considered interest, but you need not report it in your tax return until you cash the bond or until the year of final maturity, whichever is earlier. However, you may at any time elect to report each year the annual increase in value, but if you do so you must report in the first year the entire increase to

date on all such bonds and must continue to report the annual increase each year.

Although a separate attachment may be used to report interest, if you have retirement income Part VIII of Schedule B should be completed.

Part III—PENSIONS AND ANNUITIES

Noncontributory Annuities.—If the employee did not contribute to the cost and was not subject to tax on his employer's contributions, the full amount of an annuity or a pension of a retired employee must be included in his income.

However, if there is a death-benefit exclusion, this rule does not apply; consult the Internal Revenue Service.

Other Annuities.—Amounts received from other annuities, pensions, endowments, or life insurance contracts, whether paid for a fixed number of years or for life, may have a portion of the payment excluded from income. The following types come under this rule: (a) pensions where the employee has either contributed to its cost or has been taxed on his employer's contributions, and (b) amounts paid for a reason other than the death of the insured under an annuity, endowment, or life insurance contract.

Part III is provided for reporting the taxable portion of the annuity. If you are receiving payments on more than one pension or annuity, fill out a separate Part III for each one.

General Rule for Annuities.—Generally, amounts received from annuities and pensions are included in income in an amount which is figured upon your life expectancy. This computation and your life expectancy multiple can be found in the regulations covering annuities and pensions. Once you have obtained the multiple it remains unchanged and it will not be necessary to recompute your taxable portion each year unless the payments you receive change in amount. In making

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this computation you can get help from the Internal Revenue Service as well as from some employers and insurance companies.

Special Rule for Certain Types of Employees' Annuities.—There is a special rule provided for amounts received as employees' annuities where part of the cost is contributed by the employer and the amount contributed by the employee will be returned within 3 years from the date of the first payment received under the contract. If both of these conditions are met, then all the payments received under the contract during the first 3 years are to be excluded from income until the employee recovers his cost (the amount contributed by him plus the contributions made by the employer on which the employee was previously taxed); thereafter all amounts received are fully taxable. This method of computing taxable income also applies to the employee's beneficiary if the employee died before receiving any annuity or pension payments.

Example: An employee received \$200 a month from an annuity. While he worked, he contributed \$4,925 toward the cost of the annuity. His employer also made contributions toward the cost of the annuity for which the employee was not taxed. The retired employee would be paid \$7,200 during the first 3 years, which amount exceeds his contribution of \$4,925. He would exclude from income all the payments received from the annuity until he has received \$4,925. All payments received thereafter are fully taxable.

Amounts Received Under Life-Insurance Policies by Reason of Death.—Generally, a lump sum payable at the death of the insured under a life insurance policy is excludable from the income of the recipient. For more detailed information, call or visit your Internal Revenue Service office.

Part IV—RENTS AND ROYALTIES

If you are not engaged in selling real estate to customers, but receive rent from property owned or controlled by you, or royalties from copyrights, patents, mineral leases, and similar rights, report the total amount received in Part IV. If property other than money was received as rent,

its fair market value should be reported.

In the case of buildings you can deduct depreciation, as explained on page B-3. You can also deduct all ordinary and necessary expenditures on the property such as taxes, interest, repairs, insurance, agent's commissions, maintenance, and similar items. However, you cannot deduct capital investments or improvements but must add them to the basis of the property for the purpose of depreciation. For example, a landlord can deduct the cost of minor repairs but not the cost of major improvements such as a new roof or remodeling.

If You Rent Part of Your House.—If you rent out only part of your property, you can deduct only that portion of your expenses which relates to the rented portion. If you cannot determine these expenses exactly, you may figure them on a proportionate basis. For example, if you rent out half of your home, and live in the other half, you can deduct only half of the depreciation and other expenses.

Room rent and other space rentals should be reported as business income in separate Schedule C (Form 1040) if services are rendered to the occupant; otherwise, report such income in Part IV. If you are engaged in the business of selling real estate, you should report rentals received in separate Schedule C.

Part V—OTHER INCOME OR LOSSES

Partnerships.—A partnership does not pay income tax unless it elects to be taxed on the same basis as a domestic corporation. It does, however, file an information return on Form 1065. Only one Form 1065 need be filed for each partnership. Each partner must report his share of the partnership's income.

Include in Part V your share of the ordinary income (whether actually received by you or not) or the net loss of a partnership, joint venture, or the like, whose taxable year ends within or with the year covered by your return. Other items of income, deductions, etc., to be carried to the appropriate schedule of your individual return are shown in Schedule K of the partnership return. Your share of income of the following classes

should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Partially tax-exempt interest.

Gains from the sale or exchange of capital assets and other property.

If the partnership is engaged in a trade or business, the individual partner may be subject to the self-employment tax on his share of the self-employment income from the partnership. In this case the partner's share of partnership self-employment net earnings (or loss) should be entered on line 5(b), separate Schedule C-3. Members of farm partnerships should use Schedule F-1 to figure self-employment tax.

Estates and Trusts.—If you are a beneficiary of an estate or trust, report your taxable portion of its income whether you receive it or not. Your share of income of the following classes should be entered on the appropriate lines and schedules of your return:

Dividends.

Interest on tax-free covenant bonds.

Partially tax-exempt interest.

Gains from the sale or exchange of capital assets and other property.

All other taxable income from estates and trusts should be included in Part V. Any depreciation (on estate or trust property) which is allocable to you may be subtracted from estate or trust income so that only the net income received will be included in your return. Information regarding these items may be obtained from the fiduciary.

Small Business Corporations.—If you are a shareholder in a small business corporation which elects to have its current taxable income taxed to its stockholders, you should report your share of both the distributed and undistributed current taxable income as ordinary income in Part V except that portion which is reportable as a long-term capital gain in separate Schedule D. Neither type of income is eligible for the dividends received credit or the exclusion. Your share of any net operating loss should be treated just as if the loss were from a proprietorship.

Other Income.—If you cannot find any specific place on your return to list certain types of income, you should report such income in Part V. Income reported in this part must be identified as to its source. This is the proper place to report amounts received as alimony, support and prizes. Recoveries of bad debts and other items which reduced your tax in a prior year should also be reported in Part V. A refund of state income tax should be entered here. The general rule is that a refund of state income taxes is income to the taxpayer if a deduction was taken in a prior year which resulted in a Federal tax benefit. Taxpayers using the cash basis report the refund in the year received; taxpayers using the accrual basis report when the claim is allowed (if no claim is filed, report when the taxing authority notifies you of the overpayment).

Net Operating Loss.—If, in 1962, your business or profession lost money instead of making a profit, if you had a casualty loss, or a loss from the sale or other disposition of depreciable property (or real property) used in your trade or business, you can apply the losses against your 1962 income. If the losses exceed your income, the excess is a "net operating loss" which may be used to offset your income for the 3 years prior to and the 5 years following this year. The loss must be first carried back to the third prior year and any remaining balance brought forward to each succeeding year. If a "carryback" entitles you to a refund of prior year taxes, ask the District Director for Form 1045 to claim a quick refund.

If you had a loss in a prior year which may be carried over to 1962, it should be reported on line 3, Part V, and you should attach a statement showing the computation.

PART VI—DEPRECIATION

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical development added to it.

The cost (or other basis) to be recovered should be charged off over the expected useful life of the property. Similar assets may be grouped together as one item for reporting purposes.

For purposes of computing depreciation the cost or other basis of property which qualifies for the investment credit shall be reduced by an amount equal to 7 percent (3 percent for public utilities) of the qualified investment.

In computing the basis on which depreciation may be taken for personal property, other than livestock, salvage value need not be taken into account, if it does not exceed 10% of the cost or other basis of the property. If the salvage value exceeds 10%, only the excess need be taken into account. These provisions apply to property with a useful life of 3 years or more which was acquired after October 16, 1962.

New Depreciation Guidelines and Rules.—Revenue Procedure 62-21, dated July 12, 1962, sets forth new standards and procedures for determining depreciation. The new guideline lives for guideline classes (broad categories not item-by-item) are in most cases substantially shorter than those previously used. These new guideline lives and rules are applicable to all depreciable property including existing assets as well as new acquisitions; however, they do not supersede existing rules and procedures for any taxpayer who wishes to continue to use them.

Taxpayers who wish to use the new provisions must use them for all assets in a particular guideline class. Taxpayers may use class lives equal to or longer than the guideline lives for 3 years and may continue to use them thereafter if certain standards are met and replacement practices are consistent with the lives used.

The depreciation schedule provided on the return is to be used for reporting depreciation under both Revenue Procedure 62-21 and previously prescribed rules and standards. Although depreciation reported under the revenue procedure should be shown on the basis of group and guideline class, it is not necessary to disturb your present depreciation accounts.

Revenue Procedure 62-21 is contained in IRS Publication No. 456 (9-62), which may be purchased for 25 cents from the Superintendent of Documents, Government Printing Office, Washington 25, D.C.

Following is a brief description of the various methods of depreciation which may be used under either

Revenue Procedure 62-21 or previously prescribed rules and standards.

Straight-Line Method.—To compute, add the cost of improvements to the cost (or other basis) of the property and deduct both the estimated salvage value and the total depreciation allowed or allowable. The depreciation deduction is this amount divided by the number of years of useful life remaining to the asset.

Declining Balance Method.—A uniform rate is applied each year to the remaining cost or other basis of property (without adjustment for salvage value) determined at the beginning of such year, but depreciation must stop when the unrecovered cost is reduced to salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

Special Rules for New Assets Acquired After December 31, 1953.—The cost or other basis of an asset acquired after December 31, 1953, may be depreciated under methods proper before that date; or, it may be depreciated under any of the following methods provided (1) that the asset is tangible, (2) that it has an estimated useful life of 3 years or more, and (3) that the original use of the asset commenced with the taxpayer and commenced after December 31, 1953.

(a) *Declining balance method.*—This method may be used with a rate not in excess of twice the applicable straight-line rate.

(b) *Sum of the years-digits method.*—The deduction for each year is computed by multiplying the cost or other basis of the property (reduced by estimated salvage value) by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a 5-year life this sum would be 15 (5+4+3+2+1). For the first year five-fifteenths of the cost reduced by estimated salvage value would be allowable, for the second year four-fifteenths, etc.

(c) *Other methods.*—A taxpayer may use any consistent method which

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does not result at the end of any year in accumulated allowances greater than the total of the accumulated allowances which would have resulted from the use of the declining balance method. This limitation applies only during the first two-thirds of the property's useful life.

Additional First-Year Depreciation.—You may elect to write off, in the year assets are first subject to depreciation, 20 percent of the cost of the assets if they are tangible personal property (e.g., equipment, machinery, etc.) acquired by purchase for use in a trade or business or to be held for the production of income. If the aggregate cost of these assets exceeds \$10,000 (\$20,000 for joint return) the additional depreciation is limited to \$2,000 (\$4,000 for joint return).

The additional depreciation is limited to property with a remaining useful life of 6 years or more and which is not acquired from a person (other than a brother or sister) whose relationship to the taxpayer would result in the disallowance of losses. Normal depreciation may also be taken on the cost of the asset reduced by the first-year depreciation.

The additional first-year depreciation should be shown on a separate line of the depreciation schedule rather than included on the line used to show the regular depreciation of the asset.

Enter the total depreciation claimed, both additional first-year and other, on the "Total" line of the depreciation schedule. In addition, enter the total additional first-year depreciation in the box provided below the "Total" or "Balance" line.

Part VII—DIVIDENDS RECEIVED CREDIT

The law provides a credit against tax for dividends received from qualifying domestic corporations. This credit is equal to 4 percent of these dividends in excess of those which you may exclude from your income. The credit may not exceed:

- (a) the total income tax reduced by the foreign tax credit; or
- (b) 4% of the taxable income.

Part VIII—RETIREMENT INCOME CREDIT

You may qualify for this credit which is generally 20 percent of retirement income if you received earned income in excess of \$600 in each of any 10 calendar years—not necessarily consecutive—before the beginning of your taxable year.

The term "earned income" means wages, salaries, or professional fees, etc., received as compensation for personal services actually rendered. It does not include any amount received as an annuity or pension. If you were engaged in a trade or business in which both personal services and capital were material income-producing factors, a reasonable allowance as compensation for the personal services rendered by you, not in excess of 30 percent of your share of the net profits of such business, shall be considered as earned income.

If you are a surviving widow (widower) and have not remarried, you may use the earned income of your deceased husband (wife), or you may combine such income with your earned income, for the purpose of determining whether you qualify. If a hus-

band and wife both qualify and each has retirement income, each is entitled to the credit.

Retirement income for the purpose of the credit means—

(a) In the case of an individual who is not 65 before the end of his taxable year, only that income received from pensions and annuities under a public retirement system (one established by the Federal Government, a State, county, city, etc.) which is included in income in his return.

(b) In the case of an individual who is 65 or over before the end of his taxable year, income from pensions, annuities, interest, rents, and dividends, which are included in gross income in his return. (Gross income from rents for this purpose means gross receipts from rents without reduction for depreciation or any other expenses. Royalties are not considered rents for this purpose.)

The amount of the retirement income used for the credit computation may not exceed \$1,524 reduced by:

(a) any amount received and excluded from income as a pension or annuity under the Social Security Act and Railroad Retirement Acts and by other tax-exempt pensions or annuities. This reduction does not include (1) that part of a pension or annuity which is excluded from income because it represents, in effect, a return of capital or tax-free proceeds of a like nature, or (2) amounts excluded from income received as compensation for injuries or sickness or under accident or health plans; and

(b) by certain adjustments for earned income.

Other Internal Revenue publications containing helpful tax information . . .

They may be obtained from your District Director or by mailing this order blank to the Superintendent of Documents, Washington 25, D.C.

☐ **YOUR FEDERAL INCOME TAX, 1963 Edition.** Issued each year to help taxpayers in preparing their income tax returns, this useful booklet contains more detailed information than the instructions which accompany Form 1040. 1963. 144 pages with illustrations. Catalog No. T 22.44:962 40 cents per copy

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SCHEDULE C (Form 1040) U. S. Treasury Department Internal Revenue Service	<h1 style="margin: 0;">PROFIT (OR LOSS) FROM BUSINESS OR PROFESSION</h1> <p style="margin: 0;">(Compute social security self-employment tax on Schedule C-3 (Form 1040))</p>	<h2 style="margin: 0;">1962</h2>
Attach this schedule to your income tax return, Form 1040 — Partnerships, joint ventures, etc., must file on Form 1065		
Name and address as shown on page 1, Form 1040		Your Social Security Number
A. Principal business activity; product (See separate instructions) (For example: retail—grocer, wholesale—tobacco, legal—services, manufacturing—furniture, etc.)		
B. Business name		C. Employer Identification Number
D. Business location (Number and street or rural route) (City or post office) (State)		
E. Indicate method of accounting: <input type="checkbox"/> cash; <input type="checkbox"/> accrual; <input type="checkbox"/> other.		
<ol style="list-style-type: none"> 1. Gross receipts or gross sales \$..... Less: Returns and allowances \$..... 2. Inventory at beginning of year (If different than last year's closing inventory attach explanation) 3. Merchandise purchased \$....., less cost of any items withdrawn from business for personal use \$..... 4. Cost of labor (do not include salary paid to yourself) 5. Material and supplies 6. Other costs (explain in Schedule C-1) 7. Total of lines 2 through 6 8. Inventory at end of this year 9. Cost of goods sold (line 7 less line 8) 10. Gross profit (subtract line 9 from line 1) 		
OTHER BUSINESS DEDUCTIONS		
<ol style="list-style-type: none"> 11. Depreciation (explain in Schedule C-2) 12. Taxes on business and business property (explain in Schedule C-1) 13. Rent on business property 14. Repairs (explain in Schedule C-1) 15. Salaries and wages not included on line 4 (exclude any paid to yourself) 16. Insurance 17. Legal and professional fees 18. Commissions 19. Amortization (attach statement) 20. Interest on business indebtedness 21. Bad debts arising from sales or services 22. Losses of business property (attach statement) 23. Depletion of mines, oil and gas wells, timber, etc. (attach schedule) 24. Other business expenses (explain in Schedule C-1) 25. Total of lines 11 through 24 26. Net profit (or loss) (subtract line 25 from line 10). Enter here; on line 1, Schedule C-3; and on line 6, page 1, Form 1040. 		

SCHEDULE C-1. EXPLANATION OF LINES 6, 12, 14, AND 24[illegible]

SCHEDULE C-2. EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED ON LINE 11

This schedule is designed for taxpayers using the new guideline lives and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

[illegible]

INVENTORY QUESTIONS

1. Was inventory valued at—Cost ☐; lower of cost or market ☐; other ☐. If other, attach explanation.
2. Have write-downs been made to inventory? Yes ☐ No ☐. If "Yes," were the write-downs computed on the basis of:
 - (a) ☐ Percentage reductions from parts of the inventory
 - (b) ☐ Percentage reductions from the total inventory
 - (c) ☐ Valuation of individual items.

If "a" or "b" is checked, enter the percentage of write-downs _____. For "a," "b," or "c" enter the dollar amount of write-downs \$_____.

(If not available, estimate and indicate that the figure is an estimate.)

3. Was the inventory verified by physical count during the year?
Yes ☐ No ☐. If "No," attach explanation of how the closing inventory was determined.
4. Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventories? Yes ☐ No ☐. If "Yes," attach explanation.

NOTE: If a direct answer cannot be given to a question, attach explanation.

EXPENSE ACCOUNT INFORMATION

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than \$10,000, or for yourself if your expense account allowance plus line 26, page 1, is less than \$10,000. See separate instructions for Schedule C, for definition of "expense account."

Name	Expense account	Salaries and Wages
Owner.....		XXXXXXXXXXXXXXXX
1.		
2.		
3.		
4.		
5.		

Did you claim a deduction for expenses connected with: (If answer to any question is "YES," check applicable boxes within that question.)

- F.** A hunting lodge ☐, working ranch or farm ☐, fishing camp ☐, resort property ☐, pleasure boat or yacht ☐, or other similar facility ☐? (Other than where the operation of the facility was your principal business.) ☐ YES ☐ NO
- G.** Vacations for you or members of your family, or employees or members of their families? (Other than vacation pay reported on Form W-2.) ☐ YES ☐ NO
- H.** The leasing, renting, or ownership of a hotel room or suite ☐, apartment ☐, or other dwelling ☐ which was used by you, your customers, employees, or members of their families? (Other than use by yourself or employees while in business travel status.) ☐ YES ☐ NO
- I.** The attendance of members of your family or your employees' families at conventions or business meetings? ☐ YES ☐ NO
- c-18-10-7710-1

SCHEDULE C-3
(Form 1040)U. S. Treasury Department—Internal Revenue Service
COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX
(See instructions on page 2)

1962

- If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
 ► Complete only one Schedule C-3; if you had more than one business, combine profits (or losses) from all of your businesses on this Schedule.
 ► Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.

NAME AND ADDRESS (as shown on page 1 of Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)

Your Social Security Number

1. Net profit (or loss) shown on line 26 Schedule C (Form 1040) (Enter combined amount if more than one business).....			
2. Add to net profit (or subtract from net loss) losses of business property shown on line 22, Schedule C.....			
3. Total (or difference)			
4. Net income (or loss) from excluded services or sources included on line 3 (see "Exclusions," page 2)..... Specify excluded services or sources			
5. Net earnings (or loss) from self-employment— (a) From business (line 3 less any amount on line 4)..... (b) From partnerships, joint ventures, etc. (other than farming)..... (c) From service as a minister, member of a religious order, or a Christian Science practitioner..... Enter only if you have filed or are filing Form 2031 (see instructions, page 2). (d) From farming reported on line 2 (or line 3 if option used), separate Schedule F-1 (Form 1040)..... (e) From service with a foreign government or international organization.....			
6. Total net earnings (or loss) from self-employment reported on line 5. Enter here and in item F below..... (If line 6 is under \$400, you are not subject to self-employment tax. Do not fill in rest of page.)			
7. The largest amount of combined wages and self-employment earnings subject to social security tax is.....	\$	4,800	00
8. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F. I. C. A. Wages" box on Form W-2.) Enter here and in item G, below			
9. Balance (line 7 less line 8)	\$		
10. Self-employment income—line 6 or 9, whichever is smaller. Enter here and in item H, below.....			
11. Self-employment tax—If line 10 is \$4,800, enter \$225.60; if less, multiply the amount on line 10 by 4.7%... Enter this amount here and on line 13, page 1, Form 1040			

Do not detach

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item **accurately and completely.**

SCHEDULE SE (Form 1040)
U. S. Treasury Department
Internal Revenue Service**U. S. REPORT OF SELF-EMPLOYMENT INCOME**


For crediting to your social security account

1962

Indicate year covered by this return (even though income was received only in part of year):
 Calendar year 1962 ☐; or other taxable year beginning, 1962, ending,
 if less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period,
 or (c) ☐ Other.

B. BUSINESS ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Grocery store, restaurant, etc.)

C. BUSINESS ADDRESS (number and street, city or post office, postal zone number, State)

D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW 

E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and street or rural route)

(City or post office, postal zone number, State)

PLEASE DO NOT WRITE IN THIS SPACE

F. ENTER AMOUNT
FROM LINE 6

\$

G. ENTER AMOUNT
FROM LINE 8, IF ANY

\$

H. ENTER AMOUNT
FROM LINE 10

\$

SE

INSTRUCTIONS FOR SOCIAL SECURITY SELF-EMPLOYMENT TAX

Page 2

In general, every individual deriving self-employment income during the taxable year from a trade or business carried on by him or from a partnership of which he is a member is subject to the self-employment tax. This computation is made on lines 1 through 11. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Ministers, members of religious orders, and Christian Science practitioners.—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty), and Christian Science practitioners are not automatically covered by the Social Security Act, but may elect to be covered by filing Form 2031. Copies are available in the office of any district director of Internal Revenue. The instructions on the form set out the provisions of the law which permit these forms under certain conditions to be filed to cover ministers, and others mentioned above. Do not delay filing your income tax return beyond the due date even though you have not obtained a Form 2031. In such case, complete this Schedule, file it with Form 1040, and then file Form 2031 as promptly as possible to make your election.

Ministers and members of religious orders who desire coverage shall in addition to their other items of income include for the purpose of determining net earnings from self-employment (but not for income tax purposes) the rental value of a parsonage or allowance for the rental value of the parsonage, and the value of meals and lodging furnished them for the convenience of their employers.

U. S. citizens employed by foreign governments or international organizations.—A U. S. citizen employed in the United States, Puerto Rico, Guam, American Samoa, or the Virgin Islands by a foreign government, an instrumentality wholly owned by a foreign government, or an international organization which is organized under the International Organizations Immunities Act, is subject to the social security self-employment tax. These employees should report their income from such employment on line 5(e), of this Schedule, compute their self-employment tax, and file the schedule with their Form 1040. In item B of Schedule SE, enter "Employee of foreign government, etc."

Farm income.—Farmers report farm income and net earnings from farm self-employment on separate Schedules F and F-1 (Form 1040).

EXCLUSIONS

Income (or loss) from the following sources and deductions attributable thereto are not taken into account in figuring net earnings from self-employment. Use line 4 to exclude any such amounts reported on separate Schedule C (Form 1040) that should not be taken into account in figuring your self-employment income.

Doctors of medicine.—Income from the performance of service as a doctor of medicine or income from the performance of such service by a partnership.

Christian Science practitioners.—Income from the performance of service as a Christian Science practitioner, unless such Christian Science practitioner elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Religious services.—Income from the performance of service by a duly ordained, commissioned, or licensed minister of a church in the exercise of his ministry or by a member of a religious order in the exercise of duties required by such order, unless such minister or member of a religious order elects by filing Form 2031 to be covered by the Social Security Act, as explained above.

Employees and public officials.—Income (fees, salaries, etc.) from the performance of service as:

- (a) a public official, including a notary public;
- (b) an employee or employee representative under the railroad retirement system; or
- (c) an employee (except as indicated above).

Note.—The income of an employee over the age of 18 from the sale of newspapers or magazines to an ultimate consumer is subject to the self-employment tax if the income consists of retained profits from such sales.

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer. This includes cash and crop shares received from a tenant or sharefarmer. These amounts should be reported in Part IV, Schedule B (Form 1040). However, rental income from a farm is not excluded if the rental arrangement provides for material participation by the landlord and he does participate materially in the production or in the management of the production of one or more farm products on his land. Such income represents farm earnings and should be reported on separate Schedules F and F-1.

Payments for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding houses, apartment houses furnishing hotel services, tourist camps, or homes, or space in parking lots, warehouses, or storage garages do not constitute rentals from real estate and are included in determining net earnings from self-employment on this Schedule.

Interest and dividends.—Dividends on shares of stock, and interest on bonds, debentures, notes, certificates, or other evidences

of indebtedness, issued with interest coupons or in registered form by a corporation, or by a government or political subdivision thereof, unless received in the course of a trade or business as a dealer in stocks or securities. These amounts should be reported in Parts I and II of Schedule B.

Property gains and losses.—Gain or loss: (a) from the sale or exchange of a capital asset; (b) to which sections 631 and 1231 are applicable; or (c) from the sale, exchange, involuntary conversion, or other disposition of property if such property is neither (1) stock in trade or other property of a kind which would properly be includable in inventory if on hand at the close of the taxable year, nor (2) property held primarily for sale to customers in the ordinary course of the trade or business. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—No deduction for net operating losses of other years shall be allowed in determining the net earnings from self-employment. Such deduction should be entered on line 3, Part V of Schedule B.

No deductions for personal exemptions.—The deductions for personal exemptions are not allowable in determining net earnings from self-employment.

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in more than one trade or business, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. An individual shall fill in and file only one Schedule C-3, including Schedule SE, for any one year.

JOINT RETURNS

Where husband and wife file a joint income tax return, Schedule C-3 (Form 1040) should show the name of the one with self-employment income. Where husband and wife each have self-employment income, separate Schedules C and C-3 must be attached for each. In such cases the total of amounts shown on line 26 of each separate Schedule C should be entered on line 6, page 1, Form 1040, and the aggregate self-employment tax (line 11) Schedule C-3 should be entered on line 13, page 1, Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment, if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships below.)

If separate income tax returns are filed by husband and wife, Schedules C and C-3 should be attached to the return of the one with self-employment income. Community income included on Schedule C must be allocated between the two returns (on line 6, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. In the case of a husband and wife partnership, like other partnerships, the distributive share of each should be entered in Part V of Schedule B (Form 1040), for income tax purposes. For self-employment tax purposes the distributive share of each partner should be entered on line 5(b), of this Schedule (except that farm partnership earnings are to be reported on line 1(b), Schedule F-1 (Form 1040) rather than on line 5(b) of this schedule).

Note.—If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

SCHEDULE SE (Form 1040)

Schedule SE, which is the lower portion of this Schedule, provides the Social Security Administration with the information on self-employment income necessary for computing benefits.

To assure proper credit to your account, be sure to enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any social security district office. Your local post office will give you the address. Do not delay filing your return beyond the due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with the self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

INSTRUCTIONS FOR SCHEDULE C (FORM 1040)—1962

If you owned a business, or practiced a profession, fill in Schedule C and enter the net profit (or loss) on line 6, page 1, Form 1040. If you had more than one business, or husband and wife had separate businesses, a separate Schedule C must be completed for each business. Farmers should use separate Schedule F (Form 1040).

Income from any trade or business is subject to the social security self-employment tax, unless specifically excluded. See page 2 of Schedule C-3 (Form 1040).

If some of your expenses are part business and part personal, you can deduct the business portion but not the personal portion. For instance, a businessman who uses his car half for business can deduct only half the operating expenses.

Accounting Methods and Records.—Two of the principal methods of accounting which may be used are the "cash method" and the "accrual method." Other methods are permissible, such as, completed contract, percentage of completion, etc. Any of these methods or a combination of methods may be used provided that the method or methods used properly reflect your income. However, unless you keep books of account your return must be on the "cash method."

"Cash method" means that all items of taxable income actually or constructively received during the year (whether in cash or in property or services) and only those amounts actually paid during the year for deductible expenses are shown. Income is "constructively" received when it is credited to your account or set aside for you and may be drawn upon by you at any time. Unearned salary or dividend checks, bank interest credited to your account, matured bond coupons, and similar items which you can turn into cash immediately are "constructively received" even though you have not actually converted them into cash.

An "accrual method" means that you report income when earned, even if not received, and deduct expenses when incurred, even if not paid within the taxable year.

Item A—Principal business activity.—Give the one business activity that accounts for the largest percentage of gross income included in line 1, page 1, of Schedule C. State the broad field of business activity as well as the specific product or service, such as "wholesale food," "retail apparel," etc.

Item D—Business location.—Do not use home address as business address unless business is actually conducted from home. Enter street address rather than box numbers.

Line 1—Gross receipts or gross sales.—Include all income derived from your trade or business. Enter such items as returned sales, rebates, and allowances from the sale price or service charge.

Installment sales.—If you use the installment method of reporting income from sales, you must attach to your return a schedule showing separately for the years 1959, 1960, 1961, and 1962 the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of profits to gross sales; (e) amounts collected; and (f) gross profits on amounts collected.

COST OF GOODS SOLD

Lines 2-9.—If you are engaged in a trade or a business in which the production, purchase, or sale of merchandise is an income producing factor, you must take inventories of merchandise and materials on hand at the beginning and end of the taxable year in order to reflect the gross profits correctly. The method properly adopted for the first year in which inventory is taken must be continued unless permission to change is secured from the Commissioner of Internal Revenue, Washington 25, D.C. Application for permission to change the method of valuing inventories should be made on Form 3115 and filed with the Commissioner within 90 days after the beginning of the taxable year in which it is desired to effect a change.

OTHER BUSINESS DEDUCTIONS

Line 11—Depreciation and obsolescence.—You may deduct a reasonable allowance for exhaustion, wear and tear, and obsoles-

cence of property used in the trade or business. For additional information regarding depreciation, see page B-3 of the instructions for Form 1040. The depreciation instructions discuss the new standards and procedures for use in determining depreciation under a recently issued revenue procedure (Rev. Proc. 62-21). While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

If a deduction is claimed on account of depreciation, fill in Schedule C-2. In case obsolescence is included in this deduction, state separately amount claimed and basis upon which it is computed.

Line 14—Repairs.—You may deduct the cost of incidental repairs, including labor, supplies, and other items, which do not add to the value or appreciably prolong the life of the property. Expenditures for restoring or replacing property are not deductible, since such expenditures are chargeable to capital accounts or to depreciation reserve depending on how depreciation is charged on your books.

Line 19—Amortization.—If you elect to amortize an emergency facility and have a certificate of necessity, a statement of the pertinent facts should be filed with your return. (See section 168 of the Internal Revenue Code.)

For the election to amortize research or experimental expenditures, see section 174 of the Code.

For the election to amortize trademark or trade name expenditures, see section 177 of the Code.

Line 21—Bad debts arising from sales or services.—Include debts, or portions thereof, arising from sales or professional services that have been included in income, which have been definitely ascertained to be worthless; or such reasonable amount as has been added within the taxable year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if subsequently collected, be returned as income for the year in which collected.

Line 22—Losses of business property.—You may deduct losses of business property by fire, storm, or other casualty, or theft, to the extent not compensated by insurance or otherwise and not made good by repairs claimed as a deduction. Attach a statement showing a description of the property, date acquired, cost, subsequent improvements, depreciation allowed or allowable since acquisition, insurance, salvage value, and deductible loss.

Line 23—Depletion of mines, oil and gas wells, timber, etc.—If a deduction is claimed on account of depletion, procure from your District Director Form M (mines and other natural deposits), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with questionnaire in previous years, then file with your return information necessary to bring depletion schedule up to date.

Line 24—Other business expenses.—Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of business equipment or furniture, expenditures for replacements, or for permanent improvements to property, or personal living and family expenses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V, of Schedule B (Form 1040).

Expense account information.—Expense account allowance means: (a) amounts, other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or on behalf of yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this schedule.

However, this term does not include amounts paid for: (a) the purchase of goods for resale or use in your business; (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand; and (c) in the case of persons supplying legal, accounting, engineering or other professional services, the expenses which will be billed directly to the client (however, these persons should maintain records reasonably sufficient to establish the business purpose for the expenditure).

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$36,000, or (c) as a head of household with taxable income exceeding \$24,000.

1. Enter the amount from line 11d, page 1 of Form 1040	_____
2. Enter amount from line 10a on reverse side	_____
3. Subtract line 2 from line 1	_____
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	_____
5. Enter 50% of line 2	_____
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040	_____

INSTRUCTIONS—(References are to the Internal Revenue Code)

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY.—Report details in schedule on other side.

"Capital assets" defined.—The term "capital assets" means property held by the taxpayer (whether or not connected with his trade or business) but does NOT include—

- (a) stock in trade or other property of a kind primarily includible in his inventory if on hand at the close of the taxable year;
- (b) property held by the taxpayer primarily for sale to customers in the ordinary course of his trade or business;
- (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in section 167;
- (d) real property used in the trade or business of the taxpayer;
- (e) certain government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding one year from date of issue;
- (f) certain copyrights, literary, musical, or artistic compositions, etc.; or
- (g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.

Special rules apply to dealers in securities for determining capital gain or ordinary loss on the sale or exchange of securities. Certain real property subdivided for sale may be treated as capital assets. Sections 1236 and 1237.

If the total distributions to which an employee is entitled under an employees' pension, bonus, or profit-sharing trust plan, which is exempt from tax under section 501(a), are paid to the employee in one taxable year, on account of the employee's separation from service, the aggregate amount of such distribution, to the extent it exceeds the amounts contributed by the employee, shall be treated as a long-term capital gain. (See section 402(a)).

Gain on sale of depreciable property between husband and wife or between a shareholder and a "controlled corporation" shall be treated as ordinary gain.

Gains and losses from transactions described in section 1231 (see below) shall be treated as gains and losses from the sale or exchange of capital assets held for more than 6 months if the total of these gains exceeds the total of these losses. If the total of these gains does not exceed the total of these losses, such gains and losses shall not be treated as gains and losses from the sale or exchange of capital assets. Thus, in the event of a net gain, all these transactions should be entered in Part I of Schedule D. In the event of a net loss, all these transactions should be entered in Part II of Schedule D, or in other applicable schedules on Form 1040.

Section 1231 deals with gains and losses arising from—

- (a) sale, exchange, or involuntary conversion, of land (including in certain cases unharvested crops sold with the land)

and depreciable property if they are used in the trade or business and held for more than 6 months,

- (b) sale, exchange, or involuntary conversion of livestock held for draft, breeding, or dairy purposes (but not including poultry) and held for 1 year or more,

- (c) the cutting of timber or the disposal of timber or coal to which section 631 applies, and

- (d) the involuntary conversion of capital assets held more than 6 months.

See sections 1231 and 631 for specific conditions applicable.

Basis.—In determining gain or loss in case of property acquired after February 28, 1913, use cost, except as specially provided. The basis of property acquired by gift after December 31, 1920, is the cost or other basis to the donor in the event of gain, but, in the event of loss, it is the lower of either such donor's basis or the fair market value on date of gift. If a gift tax was paid with respect to property received by gift, see section 1015(d). Generally, the basis of property acquired by inheritance is the fair market value at the date of death. For special cases involving property acquired from a decedent, see section 1014. In the case of sales and exchanges of automobiles and other property not used in your trade or business, or not used for the production of income, the basis for determining gain is the original cost plus the cost of permanent improvements thereon. No losses are recognized for income tax purposes on the sale and exchange of such properties.

Sale of a personal residence—General rule.—You must report any gains from the sale or exchange of your residence or other nonbusiness property, but you may not claim any loss from the sale of a home or other asset which was not held for the purpose of producing income. Your gain is the difference between (1) the sales price and (2) your original cost plus the cost of permanent improvements. If depreciation was allowed or allowable during any period because you rented the house or used part of it for business purposes, the original cost must be reduced by the amount of depreciation which was allowed or allowable.

Special Rule—Deferring gain when buying new residence.—You may defer being taxed on the gain from the sale of your principal residence until the final disposition of the property if all of the following conditions apply:

- (a) You sell or exchange your principal residence at a gain,
- (b) Within 1 year after (or before) the sale, you purchase another residence and use it as your principal residence,
- (c) The cost of the new residence equals or exceeds the adjusted sales price of the old residence.

If, instead of purchasing another residence, you begin construction of a new residence (either 1 year before or within 1 year after the sale of your old residence) and use it as your principal residence not later than 18 months after the sale, the gain on the sale may be deferred until the final disposition of the property if your costs

(Instructions continued on reverse side of duplicate)

SCHEDULE D
(Form 1040)

U.S. Treasury Department—Internal Revenue Service

GAINS AND LOSSES FROM SALES OR EXCHANGES OF PROPERTY

1962

Attach this schedule to your income tax return. Form 1040

Name and address as shown on page 1 of Form 1040

Your Social Security Number

Part I—CAPITAL ASSETS

Short-term capital gains and losses—assets held not more than 6 months

a. Kind of property (if necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
1. _____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____	_____ _____ _____ _____
2. Enter your share of net short-term gain (or loss) from partnerships and fiduciaries						
3. Enter unused capital loss carryover from 5 preceding taxable years (Attach statement)						
4. Net short-term gain (or loss) from lines 1, 2, and 3. ●						

Long-term capital gains and losses—assets held more than 6 months

[illegible]

Part II—PROPERTY OTHER THAN CAPITAL ASSETS

a. Kind of property (If necessary, attach statement of descriptive details not shown below)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price (contract price)	e. Depreciation allowed (or allowable) since acquisition or March 1, 1913 (attach schedule)	f. Cost or other basis, cost of subsequent improvements (if not purchased, attach explanation) and expense of sale	g. Gain or loss (d plus e less f)
12.						
13. Enter your share of non-capital gain (or loss) from partnerships and fiduciaries						
14. Net gain (or loss) from lines 12 and 13.						

Part III—TOTAL GAINS OR LOSSES FROM SALE OR EXCHANGE OF PROPERTY

15. Net gain (or loss) from either line 10b or 11.....	
16. Net gain (or loss) from line 14.....	
17. Total net gain (or loss), combine lines 15 and 16. Enter here and on line 7, page 1 of Form 1040.....	

COMPUTATION OF ALTERNATIVE TAX

It will usually be to your advantage to use the alternative tax if the net long-term capital gain exceeds the net short-term capital loss, or if there is a net long-term capital gain only, and you are filing (a) a separate return with taxable income exceeding \$18,000, or (b) a joint return, or as a surviving husband or wife, with taxable income exceeding \$36,000, or (c) as a head of household with taxable income exceeding \$24,000.

1. Enter the amount from line 11d, page 1 of Form 1040	
2. Enter amount from line 10a on reverse side	
3. Subtract line 2 from line 1	
4. Enter tax on amount on line 3 (use applicable tax rate schedule on page 9 of Form 1040 instructions)	
5. Enter 50% of line 2	
6. Alternative tax (add lines 4 and 5). If smaller than the tax figured on the amount on line 11d, page 1 of Form 1040, enter this alternative tax on line 12, page 1 of Form 1040	

INSTRUCTIONS (Continued from reverse side of original)

attributable to construction during, plus the cost of land acquired within, the period beginning 1 year before the sale and ending 18 months after the sale equals or exceeds the adjusted sales price of the old residence. If the adjusted sales price of your old residence exceeds the cost of your new residence, the gain on the sale is taxable to the extent of such excess.

The adjusted sale price is the gross selling price less commissions, selling expenses, and the expenses for work performed on the residence in order to assist in its sale, such as redecorating expenses. Redecorating expenses must be for work performed during the 90-day period ending on the day on which a contract to sell is entered into, and must be paid no later than 30 days after date of sale.

If you have acquired your new residence and used it as your principal residence, enter in column (g) only the amount of taxable gain, if any, and attach statement showing the purchase price, date of purchase, and date of occupancy.

If you have decided to replace, but have not done so, or if you are undecided, you should enter "None" in column (g). When you do replace within the required period, you must advise the District Director, giving full details. When you decide not to replace, or the period has passed, you must file an amended return, if you previously filed a return. Since any additional tax due will bear interest from the due date of the original return until paid, it is advisable to file the amended return for the year of sale as promptly as possible. Form 2119 is available at any Internal Revenue Service office for reporting the sale or exchange of your residence or for figuring your new basis.

Losses on securities becoming worthless.—If (a) shares of stock become worthless during the year or (b) corporate securities with interest coupons or in registered form become worthless during the year, and are capital assets, the loss therefrom shall be considered as from the sale or exchange of capital assets as of the last day of such taxable year.

Losses on small business stock.—If you had a loss on section 1244 stock which would (but for that section) be treated as a loss from the sale or exchange of a capital asset, it shall be treated as a loss from the sale or exchange of an asset which is not a capital asset to the extent provided in that section.

Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worthless within the taxable year, the loss resulting therefrom shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter such loss in column (g) and describe in column (a) in the schedule of short-term capital gains and losses on other side. This

does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in your trade or business.

Limitation on allowable capital losses.—If line 9 shows a net loss, the loss shall be allowed as a deduction, only to the extent of the smaller of (1) taxable income of the current year (or adjusted gross income if tax table is used) or (2) \$1,000. For this purpose taxable income is computed without regard to capital gains or losses or the deduction for exemptions. The excess of such allowable loss over the lesser of items (1) and (2) above is called "capital loss carryover." The capital loss carryover of each year should be kept separate, since the law limits the use of such carryover to the five succeeding years. In offsetting your capital gain and income of 1962 by prior year loss carryovers, use any capital loss carryover from 1957 before using any such carryover from 1958 or subsequent years. Any 1957 carryover which cannot be used in 1962 must be excluded in determining total loss carryover to 1963 and subsequent years.

"Wash sales" losses.—Losses from the sale or other disposition of stocks or securities are not deductible (unless sustained in connection with the taxpayer's trade or business) if, within 30 days before or after the date of sale or other disposition, the taxpayer has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

Losses in transactions between certain persons.—No deduction is allowable for losses from sales or exchanges of property directly or indirectly between (a) members of a family, (b) a corporation and an individual (or a fiduciary) owning more than 50 percent of the corporation's stock (liquidations excepted), (c) a grantor and fiduciary of any trust, (d) a fiduciary and a beneficiary of the same trust, (e) a fiduciary and a fiduciary or beneficiary of another trust created by the same grantor, or (f) an individual and a tax-exempt organization controlled by the individual or his family. Partners and partnerships see Section 707(b).

Long-term capital gains from regulated investment companies.—Include in income as a long-term capital gain the amount you are notified on Form 2439 which constitutes your share of the undistributed capital gains of a regulated investment company. You are entitled to a credit of 25 percent of this amount which should be claimed on line 1, page 1, Form 1040. Enter such amount in column (b) and write "Credit from regulated investment company" in the "Where employed" column. The remaining 75 percent should be added to the basis of your stock.

SCHEDULE F
(Form 1040)

(Form 1040)

U.S. Treasury Department
Internal Revenue Service

Internal Revenue Service

SCHEDULE OF FARM INCOME AND EXPENSES

(Compute social security self-employment tax on Schedule F-1 (Form 1040))

Attach this schedule to your income tax return, Form 1040

1962

Name and address as shown on Form 1040.

Your Social Security Number

Business name and address

Location of farm(s) and number of acres in each farm

Employer identification number

FARM INCOME FOR TAXABLE YEAR—CASH RECEIPTS AND DISBURSEMENTS METHOD

PART I. Report receipts from sale of livestock held primarily for sale in the applicable column below. (Do not include other sales of livestock held for draft, breeding, or dairy purposes; report such sales on Schedule D (Form 1040))

SALES OF MARKET LIVESTOCK AND PRODUCE RAISED AND HELD PRIMARILY FOR SALE						OTHER FARM INCOME	
Kind	Quantity	1. Amount	Kind	Quantity	2. Amount	Items	3. Amount
Cattle		\$	Eggs		\$	Mdse. rec'd for produce	\$
			Meat products			Machine work	
Sheep			Poultry, dressed			Breeding fees	
Swine			Wool			Wood and lumber	
Poultry			Honey			Other forest products	
Bees			Sirup and sugar			Patronage dividends, rebates or refunds	
Grain			Other (specify):			Agricultural program pay- ments	
Hay						Other (specify):	
Cotton							
Tobacco							
Vegetables							
Fruits and nuts							
Dairy products							

Total of columns 1, 2, and 3. Enter here and on line 1 of Part IV below.....\$

PART II.

SALES OF PURCHASED LIVESTOCK AND OTHER PURCHASED ITEMS

a. Description	b. Date acquired	c. Amount received	d. Cost or other basis	e. Profit (or loss)
		\$	\$	\$
Totals (enter amount from column e, on line 2 of Part IV below) . . .		\$	\$	\$

PART III.

FARM EXPENSES FOR TAXABLE YEAR (see instructions)

(Do not include personal or living expenses or expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling)

Items	1. Amount	Items	2. Amount *	Items	3. Amount
Labor hired	\$.....	Veterinary, medicine . .	\$.....	Other (specify):	\$.....
Repairs, maintenance . .		Gasoline, fuel, oil . . .			
Interest		Storage, warehousing . .			
Feed purchased		Taxes			
Seed, plants purchased . .		Insurance			
Fertilizers, lime		Utilities			
Machine hire		Rent of farm, pasture . .			
Supplies purchased		Freight, trucking			
Breeding fees		Conservation expenses . .			

Total of columns 1, 2, and 3. Enter here and on line 4 of Part IV below (cash method) or line 6, Part VII (accrual method).....\$

PART IV.

SUMMARY OF INCOME AND DEDUCTIONS—CASH RECEIPTS AND DISBURSEMENTS METHOD

1. Sale of livestock and produce raised and other farm income	\$		4. Farm expenses (from Part III)	\$	
2. Profit (or loss) on sale of purchased livestock and other purchased items			5. Depreciation (from Part V)		
3. Gross profits*	\$		6. Other farm deductions (specify):		
			7. Total deductions	\$	
8. Net farm profit (or loss) (subtract line 7 from line 3). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1			\$		

* Use this amount for optional method of computing net earnings from self-employment. (See line 3, Schedule F-1 (Form 1040))

PART V. DEPRECIATION (see instructions). (Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.) This schedule is designed for taxpayers using the new guideline lives and administrative procedures described in Revenue Procedure 62-21 as well as for those taxpayers who wish to continue using previously authorized procedures. Where double headings appear use the first heading for the new procedure and the second heading for the older procedure.

[illegible]

1. Total depreciation (enter on line 5 of Part IV (cash method) or line 7, Part VII (accrual method))		\$
2. Amount of additional first-year depreciation included above		
3. Cost or other basis of fully depreciated assets still in use		

PART VI. FARM INCOME FOR TAXABLE YEAR—ACCRUAL METHOD

(Do not include sales of livestock held for draft, breeding, or dairy purposes, report such sales on Schedule D (Form 1040), and omit them from "On hand at beginning of year" column)

Description (Kind of livestock, crops, or other products)	On hand at beginning of year		Purchased during year		Raised during year	Consumed or lost during year	Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		\$.		\$.				\$.		\$.
Totals (enter here and in Part VII below).....		\$ (Enter on line 3)		\$ (Enter on line 4)				\$ (Enter on line 1(b))		\$ (Enter on line 1(a))

PART VII. SUMMARY OF INCOME AND DEDUCTIONS—ACCRUAL METHOD

1(a). Inventory of livestock, crops, and products at end of year.....	\$.....	6. Farm expenses (from Part III) \$.....
(b). Sales of livestock, crops, and products during year.....	\$.....	7. Depreciation (from Part V).....
(c). Other farm income (specify):		8. Other farm deductions (specify):.....
Total of line 1(c).....	\$.....	
2. Total.....	\$.....	
3. Inventory of livestock, crops, and products at beginning of year.....	\$.....	
4. Cost of livestock and products purchased during year.....	\$.....	Total of line 8.....
5. Gross profits (subtract the sum of lines 3 and 4 from line 2)*. \$.....		9. Total deductions.....
10. Net farm profit (or loss) (subtract line 9 from line 5). Enter here and on line 8, page 1, Form 1040. Make your computation of self-employment income and the self-employment tax on Schedule F-1.....		\$.....

SCHEDULE F-1 (Form 1040) U. S. Treasury Department Internal Revenue Service	COMPUTATION OF SOCIAL SECURITY SELF-EMPLOYMENT TAX ON FARM EARNINGS (For social security) (See instructions—page 2)	1962
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- ▶ If you had wages of \$4,800 or more which were subject to social security taxes, do not fill in this page.
- ▶ Each self-employed person must file a separate schedule. See instructions, page 2, for joint returns and partnerships.
- ▶ If you had net earnings from self-employment from both farm and nonfarm sources, fill in only lines 1 and 2 (line 3, if applicable), and use separate Schedule C-3 to compute your self-employment tax. Net farm earnings from self-employment should be entered on line 5(d) of separate Schedule C-3 (Form 1040).

NAME AND ADDRESS (as shown on page 1, Form 1040)

NAME OF SELF-EMPLOYED PERSON (as shown on social security card)	Your Social Security Number
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CHOICE OF METHODS.—A farmer must report his net farm earnings for self-employment tax purposes. Net earnings may be computed under the optional method (line 3, below) by a farmer (1) whose GROSS profits are \$1,800 or less, or (2) whose GROSS profits are more than \$1,800 and NET profits are less than \$1,200. If your GROSS profits from farming are not more than \$1,800 and you elect to use the optional method, you need not complete lines 1 and 2.

Computation Under Regular Method

- | | | |
|--|--|----|
| 1. Net farm profit (or loss) from: | | \$ |
| (a) Line 8, page 1, Schedule F (cash method), or line 10, page 2 (accrual method) | | |
| (b) Farm partnerships | | |
| 2. Net earnings from self-employment from farming. Add lines 1 (a) and (b) | | \$ |
| Computation Under Optional Method | | |
| 3. If gross profits from farming are: * (a) Not more than \$1,800, enter two-thirds of the gross profits | | \$ |
| (b) More than \$1,800 and the net farm profit is less than \$1,200, enter \$1,200 | | \$ |

*NOTE.—Gross profits from farming are the total of the gross profits on line 3, Part IV (cash method), or line 5, Part VII of Schedule F (accrual method), plus the distributive share of gross profit from farm partnerships as explained on page 2.

If line 2 (or line 3, if you choose the optional method) is under \$400, do not fill in rest of page.

Computation of Social Security Self-Employment Tax

- | | | | |
|--|----|-------|----|
| 4. The largest amount of combined wages and self-employment earnings subject to social security tax is | \$ | 4,800 | 00 |
| 5. Total wages, covered by social security, paid to you during the taxable year. (For "Covered" wages see "F.I.C.A. Wages" box on Form W-2.) Enter here and in item G of Schedule SE below | \$ | | |
| 6. Balance (line 4 less line 5) | \$ | | |
| 7. Self-employment income. Enter here and in item H of Schedule SE below your choice of EITHER : | | | |
| (a) REGULAR METHOD. —The smaller of line 2 or 6 | | | |
| (b) OPTIONAL METHOD. —The smaller of line 3 or 6 | | | |
| 8. Self-employment tax—if line 7 is \$4,800, enter \$225.60; if less, multiply the amount on line 7 by 4.7%. Enter this amount here and on line 13, page 1, Form 1040 | \$ | | |

Do not detach

c59-16-77169-1

Important.—The amounts reported on the form below are for your social security account. This account is used in figuring any benefits, based on your earnings, payable to you, your dependents, and your survivors. Fill in each item accurately and completely.

SCHEDULE SE (Form 1040)
U. S. Treasury Department
Internal Revenue Service

U. S. REPORT OF SELF-EMPLOYMENT INCOME

For crediting to your social security account

1962

Indicate year covered by this return (even though income was received only in part of year):
 Calendar year 1962 ☐ or other taxable year beginning _____ 1962, ending _____

A. If less than 12 months, was short year due to (a) ☐ Death, or (b) ☐ Change in accounting period, or (c) ☐ Other.

B. FARM ACTIVITIES SUBJECT TO SELF-EMPLOYMENT TAX (Raising livestock, custom harvesting, etc.)

C. FARM ADDRESS (rural route, post office, State)

D. SOCIAL SECURITY ACCOUNT NUMBER OF PERSON NAMED IN ITEM E BELOW ➔

E. PRINT OR TYPE NAME OF SELF-EMPLOYED PERSON AS SHOWN ON SOCIAL SECURITY CARD

PRINT OR TYPE HOME ADDRESS (number and street, or rural route)

(City or town, postal zone number, State)

PLEASE DO NOT WRITE IN THIS SPACE

CHECK HERE IF YOU USE
 OPTIONAL METHOD. ☐

F. ENTER AMOUNT FROM
 LINE 2 (LINE 3
 IF OPTION USED) ... \$

G. ENTER AMOUNT
 FROM LINE 5,
 IF ANY ... \$

H. ENTER AMOUNT
 FROM
 LINE 7 ... \$

SE

SOCIAL SECURITY SELF-EMPLOYMENT TAX INSTRUCTIONS

Individuals deriving income from farming operations are subject to self-employment tax. See page 1 of this form for computation of earnings from self-employment and self-employment tax. This tax must be paid regardless of age and even though the individual is receiving social security benefits.

Optional method for computing net earnings from self-employment from farming.—If a farmer's gross profits for the year from farming are not more than \$1,800, he may report two-thirds of his gross farm income instead of his actual net earnings from farming. If his gross profits from farm self-employment are more than \$1,800 and his actual net earnings from farming are less than \$1,200, he may report \$1,200. For the purpose of the optional method, a partner should compute his share of gross profits from a farm partnership in accordance with the partnership agreement. In the case of guaranteed payments, his share of the partnership's gross profits is his guaranteed payments plus his share of the gross profits after such gross profits are reduced by all guaranteed payments of the partnership.

SHARE-FARMING ARRANGEMENTS

An individual who undertakes to produce a crop or livestock on land belonging to another for a proportionate share of the crop or livestock produced, or the proceeds thereof, is considered to be an independent contractor and a self-employed person rather than an employee. His net earnings should be reported on Schedules F and F-1 (Form 1040) for income tax and self-employment tax purposes.

Farm rentals.—Rental income from a farm counts for social security purposes if the arrangement provides for material participation by the landlord and he does participate materially in the production of the crop or livestock or in the management of the production of one or more farm products. Such rental income is farm earnings and should be reported on page 1 or 2 of Schedule F. "Material participation" means the taking of an important part in the actual production or in the making of management decisions. If there was no material participation, report such rental income in Part IV of Schedule B (Form 1040).

MORE THAN ONE TRADE OR BUSINESS

If an individual is engaged in farming and in one or more other trades or businesses, his net earnings from self-employment are the combined net earnings from self-employment of all his trades or businesses. Thus, the loss sustained in one trade or business will operate to reduce the income derived from another trade or business. In such cases, use both Schedule F (Form 1040) and Schedule C (Form 1040) to determine net profit from the farm and nonfarm activities, respectively. Make the combined computation of self-employment tax on page 1 of Schedule C-3 (Form 1040). Fill in Schedule F-1 (Form 1040) through line 3.

JOINT RETURNS

Where husband and wife file a joint income tax return, page 1 of this Schedule should show the name of the one with self-employment income from farming. Where husband and wife each had self-employment income, a separate Schedule F-1, or a separate Schedule C-3, whichever is appropriate, must be filed by each. However, the total of the amounts shown as profit (or loss) from all businesses should, for income tax purposes, be reported on line 6 or 8, on page 1, Form 1040, and the combined self-employment tax should be entered on line 13, page 1, of Form 1040.

COMMUNITY INCOME

For the purpose of computing net earnings from self-employment (but not for income tax), if any of the income from a trade or business is community income, all the income from such trade or business is considered the income of the husband unless the wife exercises substantially all the management and control of the trade or business, in which case all of such income is considered the income of the wife. (Also see instructions on partnerships which follow.)

If separate income tax returns are filed by husband and wife, Schedules F and F-1 or Schedules C and C-3, whichever are appropriate, must be attached to the return of the one with self-employment income. Community income included on such a schedule must, however, be allocated, for income tax purposes between the two returns (on line 6 or line 8, page 1, Form 1040) on the basis of the community property laws.

PARTNERSHIPS

In computing his combined net earnings from self-employment, a partner should include his entire share of such earnings from a partnership including any guaranteed payments. No part of that share may be allocated to the partner's wife (or husband) even though the income may, under State law, be community income. However, in the case of a husband and wife farm partnership, like other partnerships, the distributive share of each must be entered as partnership income in Part V of Schedule B for income tax purposes, and on line 11(b), page 1, of separate Schedule F-1 for self-employment tax purposes. (Use separate Schedule C-3, to report nonfarm income for social security purposes.)

Note: If a member of a continuing partnership dies, a portion of the deceased partner's distributive share of the partnership's ordinary income (or loss) for the taxable year of the partnership in which he died must be included in the partner's net earnings from self-employment. In such cases consult your nearest Internal Revenue Service office as to how to report.

EXCLUSIONS FROM SELF-EMPLOYMENT

In determining the amount of net farm earnings from self-employment the following items should be excluded:

Real estate rentals.—Rentals from real estate, including any personal property that is leased with the land. This includes rentals received in cash or crop shares. These amounts should be reported in Part IV of Schedule B. See, however, "Farm Rentals" under "Share-Farming Arrangements" on this page.

Property gains and losses.—Gains and losses from the sale, exchange, or involuntary conversion of capital assets and other property which is not held primarily for sale to customers. These amounts should be reported on separate Schedule D (Form 1040).

Net operating losses.—In determining the net earnings from self-employment, no deduction for net operating losses of other years shall be allowed. Such deduction should be entered on line 3, Part V of Schedule B.

Other items.—Any other item of income or expense which was included in line 2 and which does not enter into the computation of net farm earnings from self-employment should be eliminated from line 2 and an explanation attached.

SCHEDULE SE (FORM 1040)

Schedule SE, which is the lower portion of page 1 of Schedule F-1, provides the Social Security Administration with the information on self-employment income necessary for computing benefits under the social security program.

To assure proper credit to your account, enter your name and social security account number on Schedule SE (Form 1040) exactly as they are shown on your social security card. If you do not have a social security account number, you must get one. These account numbers are obtainable from any Social Security district office. Your local post office will give you the address. Do not delay filing your return beyond its due date.

Regardless of whether joint or separate returns are filed by husband and wife, Schedule SE (Form 1040) must show only the name of the one with self-employment income. However, if both had self-employment income, a separate Schedule SE must be filed by each.

U.S. Treasury Department-Internal Revenue Service

INSTRUCTIONS FOR SCHEDULE F (FORM 1040)—1962

The term "farm" does not include the cultivating or operating of a farm for recreation or pleasure, the result of which is a continual loss from year to year.

CASH RECEIPTS AND DISBURSEMENTS METHOD

A farmer using the cash receipts and disbursements method shall include in his income for the taxable year (1) the amount of cash and the value of merchandise or other property received from the sale of livestock and produce which were raised during the taxable year or prior years, (2) the profits received from the sale of any livestock and other items which were purchased, and (3) income received from all other sources. Farm expenses will be the actual amounts paid out during the taxable year plus deductions such as depreciation, depletion, amortization, etc.

ACCURAL METHOD

For a farmer using an accrual method, the gross profits are obtained as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses will be the actual expenses incurred during the year, whether paid or not.

Farmers who compute income on an accrual method and use inventories may value their inventories according to the "farm-price method," in addition to other methods, which provides for the valuation of inventories at market price less direct cost of disposition. Farmers raising livestock may value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

INCOME

All farm income from whatever source must be reported in Schedule F or in Schedule D (Form 1040). Anything of value received instead of cash, such as groceries received in exchange for produce, must be treated as income to the extent of its market value.

The value of farm produce consumed by the farmer and his family need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions.

Recoveries from insurance on growing crops should be included.

A farmer, who rents all or a part of his crop land on a crop share basis, under a bona fide rental agreement, and who receives crop shares as rent, shall report the crop shares as rental income only for the year in which they are reduced to money, or the equivalent of money.

If a farmer pledges commodities as security for a loan from the Commodity Credit Corporation, income is not considered received until the pledged commodities are sold. However, a farmer may elect to include in income amounts received during the year as loans from the Corporation. If he does so elect he should file with his return a statement showing details of such loans, and he must continue to report similar loans as income until he receives permission from the Commissioner to change his method of accounting.

Patronage dividends received from cooperatives in cash or its equivalent are to be included in farm income to the extent of their fair market value in the year received. Documents such as negotiable instruments and capital stock are considered to have a fair market value at the time of receipt unless it is clearly established to the contrary. However, any revolving fund certificate, retain certificate, letter of advice, or similar document, which is payable only in the discretion of the cooperative association, or which is otherwise subject to conditions beyond your control, are to be included in income only in the year cash or other property becomes subject to payment on demand, regardless of your accounting method. Dividends received on purchases of capital assets or depreciable property used in farming are not included in income, but the purchase price of such items must be reduced accordingly. Dividends you receive on nonbusiness purchases are not included in income.

Report gains and losses from sales, exchanges, or involuntary conversions of capital assets and other property in separate Schedule D (Form 1040).

EXPENSES AND OTHER DEDUCTIONS

In general, a farmer is entitled to deduct from gross income as necessary expenses all amounts actually expended in carrying on the business of farming, except those which represent capital investment. Some of these expenses are:

Labor hired.—Amounts paid for regular farm labor, piecework, contract labor, and other forms of hired labor. Do not deduct the value of your own labor or that of your wife or family. Only that part of the board which is purchased for hired labor should be deducted. The value of products furnished by the farm and used in the board of hired labor is not deductible. However, the cost of rations purchased for laborers or sharecroppers is deductible. Do not deduct amounts paid to persons engaged in household work except to the extent that the services of such persons are used in boarding and otherwise caring for farm laborers.

Repairs and maintenance.—Amounts expended for repairs and maintenance of farm buildings (except your dwelling), of fences,

drains, and other farm improvements, and for repairs and maintenance of farm machinery and equipment; cost of ordinary tools of short life or small cost such as shovels, rakes, etc. Amounts paid for replacements of, or additions to, farm machinery, farm buildings, or other farm equipment of a permanent nature are not deductible.

Utilities.—The farm share of the expenditures for water rent, electricity, telephone, etc. Do not deduct personal expenses.

Fertilizers and lime.—The cost of fertilizer, lime, or other materials used to enrich, neutralize, or condition land used in farming may be either capitalized or deducted as an expense.

Supplies purchased.—Cost of twine, spray materials, poisons, disinfectants, cans, barrels, baskets, egg cases, bags, and other similar farm supplies purchased.

Taxes.—State and local taxes. Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Insurance.—Cost of all insurance on farm buildings (except your dwelling) and on improvements, equipment, crops, and livestock.

Rent of farm, part of farm, or pasture.—Rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm (under a crop share agreement) may not deduct as rent the value of the crop given to the landlord, but the tenant may deduct all amounts paid by him in raising the crop.

Conservation expenses.—You may deduct certain expenditures made by you (including any amount paid on any assessment levied by a soil or water conservation or drainage district to defray expenditures made by such district) for soil or water conservation and the prevention of erosion if such expenditures are in respect of land used by you in your business of farming.

The allowable deduction for any one year may not exceed 25 percent of your gross income from farming, but any excess may be carried over to succeeding years with the same limit applying to those years.

To claim a deduction for these expenditures you must (a) elect to do so for the first taxable year for which such expenditures are paid by claiming such deduction on your return; or (b) secure consent from the District Director of Internal Revenue for any other year. Once you have elected to do so, you must continue to treat such expenditures as deductions in all future taxable years unless you secure consent from the District Director to change.

Other farm expenses.—Fees paid for advertising farm products; expenditures for stamps, stationery, account books, and other office supplies purchased for farm use; expenditures for travel in connection with the farm; and similar expenditures.

Depreciation.—Allowance for depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule on Schedule F. In computing depreciation do not include the value of farm land or land on which farm buildings are located. Do not claim depreciation on livestock or any other property included in your inventory. Depreciation, however, may be claimed on livestock acquired for work, breeding, or dairy purposes which are not included in your inventory of livestock purchased or raised for sale. See page B-3 of the instructions for Form 1040 for methods of computing depreciation. The depreciation instructions also discuss the new standards and procedures for use in determining depreciation under a recently issued revenue procedure (Rev. Proc. 62-21). While not mandatory, the adoption of these procedures will, in most cases, prove to be to the taxpayer's advantage.

Losses.—Losses of farm buildings, machinery, and other farm property not included in your inventory, to the extent not compensated by insurance or otherwise. Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The total loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals raised by you and lost by death is not deductible, while in the case of animals purchased and lost by death, the cost less depreciation allowed or allowable is deductible to the extent the loss is not compensated by insurance or otherwise. Do not deduct personal losses.

Net operating loss deduction.—Any net operating loss deduction should be entered on line 3, Part V of Schedule B (Form 1040). See page B-3 of the instructions for Form 1040.

Additional information available.—More information and illustrative examples are contained in I.R.S. Publication No. 225, Farmer's Tax Guide. This booklet may be obtained free of charge from your county agricultural agent or any Internal Revenue Service Office.

FORM 2948

U.S. Treasury Department—Internal Revenue Service

MEDICAL AND DENTAL EXPENSE STATEMENT**1962**

(Attach this statement to your income tax return or use it as a guide to prepare your own statement. See example on reverse side)

This statement is for the use of taxpayers who are entitled to a larger deduction for medical and dental expenses paid for the persons listed in Group I below. The medical and dental expenses of persons in Group I do not have to be reduced by 3 percent of the taxpayer's total income (line 9, page 1, Form 1040) as is required for persons listed in Group II below. All persons are subject to the reduction of their medicine and drug expenses by 1 percent of the taxpayer's total income.

GROUP I

- a. Taxpayer and wife if **EITHER** is 65 years of age or older,
 b. Each 65-year-old (or over) dependent parent of the taxpayer or his wife.

GROUP II

- a. Taxpayer and wife if **BOTH** are under 65 years of age,
 b. Dependent parents, who are under 65 years of age, of taxpayer or wife,
 c. All other dependents regardless of age.

If all the persons for whom medical and dental expenses were paid are in Group II, use the simpler medical and dental expense schedule on page 2 of Form 1040.

Note: Do not deduct any expenses for which you received reimbursement from insurance or other sources.

Name of taxpayer claiming the deduction

Name(s) of dependent parent(s) 65 years of age or over, if any

MEDICINE AND DRUGS

(Enter other medical and dental expenses in lines 7 and 10)

1. Amount taxpayer paid for medicine and drugs for persons in Group I (see list above) \$.....
 2. Amount taxpayer paid for medicine and drugs for persons in Group II (see list above)
 3. Line 1 plus line 2
 4. 1% of line 9, page 1, Form 1040
 5. Excess, if any, of line 3 over line 4 \$.....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP I

6. Portion of medicine and drugs for persons in Group I:
 (a) If line 1 or 5 is zero, enter zero;
 (b) If line 2 is zero, enter amount on line 5; or
 (c) In all other cases, multiply the amount on line 1 by the amount on line 5, divide the answer by the amount on line 3, and enter the result \$.....
 7. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group I
 8. Medical and dental expenses for persons in Group I. (Line 6 plus line 7) \$.....

MEDICAL AND DENTAL EXPENSES FOR PERSONS IN GROUP II

9. Portion of medicine and drugs for persons in Group II. Amount on line 5 less the amount on line 6 \$.....
 10. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group II
 11. Line 9 plus line 10
 12. 3% of line 9, page 1, Form 1040
 13. Medical and dental expenses for persons in Group II. Excess, if any, of line 11 over line 12 \$.....

TOTAL DEDUCTION FOR MEDICAL AND DENTAL EXPENSES

14. Line 8 plus line 13. Enter here and on line 7 of the medical and dental expense schedule on page 2 of Form 1040 (See "**Maximum Limitations**" below) \$.....

MAXIMUM LIMITATIONS

- A. The amount on line 14 may not exceed \$5,000 multiplied by the number of persons for whom exemptions were claimed on the individual income tax return. (If taxpayer or wife is 65 or over and in addition is disabled, see "B.") The deduction is further limited by the following amounts:
- (1) \$10,000 if the taxpayer is single and not a head of household or a widow or widower entitled to the special tax rates,
 - (2) \$10,000 if the taxpayer is married but files a separate return,
 - (3) \$20,000 if the taxpayer files a joint return, is a head of household, or is a widow or widower entitled to the special tax rates.
- B. If the taxpayer (or his wife) is 65 years of age or over and in addition is disabled, he may qualify for an increased maximum limitation. For this purpose disabled means that any individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or to be of long-continued and indefinite duration. For further information, consult your nearest Internal Revenue Service office.

A taxpayer with \$10,000 total income (line 9, page 1, Form 1040) files a joint return with his wife. The taxpayer is 67 years old, his wife is 64, and they have a dependent 20 years old. Taxpayer and his wife paid \$180 for medicine and drugs and \$1,000 for medical and dental expenses for themselves. In addition, they paid for the dependent \$140 for medicine and drugs, and \$100 for medical and dental expenses. The taxpayer and his wife would both be in Group I. The statement should be completed as follows:

1. Amount taxpayer paid for medicine and drugs for persons in Group I.....	\$180.00
2. Amount taxpayer paid for medicine and drugs for persons in Group II.....	140.00
3. Line 1 plus line 2.....	320.00
4. 1% of line 9, page 1, Form 1040.....	100.00
5. Excess, if any, of line 3 over line 4.....	\$220.00

6. Portion of medicine and drugs for persons in Group I. Amount on line 1 multiplied by amount on line 5, and the answer divided by the amount on line 3. $(180 \times 220 \div 320)$	\$123.75
7. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group I.....	<u>1,000.00</u>
8. Medical and dental expenses for persons in Group I. (Line 6 plus line 7).....	\$1,123.75

9. Portion of medicine and drugs for persons in Group II. Amount on line 5 less the amount on line 6.....	\$96.25
10. Amount taxpayer paid for medical and dental expenses (other than medicine and drugs) for persons in Group II..	<u>100.00</u>
11. Line 9 plus line 10.....	196.25
12. 3% of line 9, page 1, Form 1040.....	<u>300.00</u>
13. Medical and dental expenses for persons in Group II. Excess, if any, of line 11 over line 12.....	-0-

14. Line 8 plus line 13 \$1,123.75

Itemize below or on an attached sheet amounts paid for medical and dental expenses in 1962; show amount and to whom paid.

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Publications in Preparation

Corporation Income Tax Returns with accounting period ended July 1963

Receipts, deductions, net income and income subject to foreign tax credit, investment credit, and distributions to stockholders. Also total assets, depreciable assets, and inventories. Special subjects covered include investment credit items, sales of certain business property, patterns of prior-year income, and payments on declarations of estimated tax. Classifications by industrial group and month accounting period ended, as well as by size of total assets, business receipts, net income, income taxed at normal tax and surtax rates, income tax, and investment credit. Separate information for returns with net income, consolidated returns, and returns of small business corporations electing to be taxed through shareholders. Historical summary, 1953 through 1962.

Foreign Income and Tax reported in foreign tax credit schedules of domestic corporation income tax returns with accounting periods ended July 1961-June 1962

Taxable income from foreign sources, foreign dividends received, foreign income tax paid or deemed paid, net income, income subject to tax, U. S. income tax, and foreign tax credit against the U. S. income tax. Classifications by industrial group and foreign country or area. Size classifications by total assets, net income, and U. S. income tax. Foreign tax credit and other information reported on Western Hemisphere trade corporation returns. Historical summary.

U. S. Business Tax Returns with accounting periods ended July 1962-June 1963

SOLE PROPRIETORSHIPS, PARTNERSHIPS, AND CORPORATIONS

Receipts, profits, inventory valuation methods, income statements, investment credit claimed, State data, ratios of net profit to business receipts and receipts to inventory for the three types of business organizations. Income from farming and other sources for sole proprietorship farms. Selected balance sheet items for corporations. Classifications by industry, size of business receipts, size of profit or loss, and for partnerships and corporations, by size of total assets. Historical data for selected years.

Fiduciary, Gift, and Estate Tax Returns filed during 1963

FIDUCIARY INCOME TAX RETURNS FOR 1962: Sources of income, deductions, exemptions, income tax, tax credits, and taxpayments. Classifications by trusts (bank-administered; grantor; testamentary; and inter vivos) and estates, size of total income, tax rate, tax status, type of tax, and States. Historical summary, 1952 through 1962. GIFT TAX RETURNS: Total gifts, exclusions, deductions, specific exemption, and gift tax. Classifications by type of gift, size of taxable and total gift, tax rate, tax status, recurrent donors, consent status, use of specific exemption, and States.

ESTATE TAX RETURNS: Gross estate, deductions, exemption, estate tax, tax credits, real estate, stocks, bonds, life insurance, annuities, executor's commissions, attorney's fees, and funeral expenses. Classifications by type of property, tax rate, tax status, size of gross estate and excess of gross estate over indebtedness, method of estate valuation, and States. Historical summary, 1951 through 1963.

Individual Income Tax Returns for 1963, Preliminary

Sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, self-employment tax, tax withheld, and taxpayments, by size of adjusted gross income for all returns, returns with standard deduction, and returns with itemized deductions. Taxable income and tax by tax rates. Selected sources of income by States.

Recent Publications

U. S. Business Tax Returns with accounting periods ended July 1962-June 1963, Preliminary, Sole Proprietorships, Partnerships, and Corporations (35 pp., 20¢)
Corporation Income Tax Returns with accounting periods ended July 1962-June 1963, Preliminary (29 pp.)

State and Metropolitan Area Data for Individual Income Tax Returns: 1959, 1960 and 1961 (82 pp.)

Fiduciary, Gift and Estate Tax Returns filed during 1961 (96 pp., 60¢)

